

**BOSE
McKINNEY
& EVANS LLP**

ATTORNEYS AT LAW

Thomas M. Atherton

2700 First Indiana Plaza
135 North Pennsylvania Street
Indianapolis, IN 46204
Direct Dial: (317) 684-5348
Fax: (317) 223-0348
E-Mail: TAtherton@boselaw.com

October 29, 2007

Cheryl Musgrave
Commissioner
Department of Local Government Finance
100 North Senate Ave., N-1058(B)
Indianapolis, IN 46204

Dear Commissioner Musgrave:

Thank you for meeting with Bill Wendt, Bob Denne and myself last week to discuss the lack of uniformity and equality of assessments in LaPorte County.

One topic we discussed was the statutory authority for the DLGF to conduct or order reassessments. My research reveals at least three independent sources of authority. We have previously discussed IC 6-1.1-4-9 and IC 6-1.1-4-31, *et seq.* Since I know that you are familiar with both statutes, I will not belabor them, other than to make two points. First, Section 31 allows the DLGF virtually complete authority over the reassessment, including the authority to hire contractors for the reassessment (at the expense of the county). Second, while Section 9 may have been used for "trending reassessments", it may be used to "order **any** reassessment [the DLGF] deems necessary." (Emphasis added.) The third authority stems from 6-1.1-33.5-1 *et seq.* which authorizes the DLGF to do statistical tests for "any township or county for any year" and to order a reassessment based on a "coefficient of dispersion study" among other criteria.

The primary purpose of this letter is to discuss the Almy, Gloudemans, Jacobs and Denne Study that we provided to you (the Study). The Study is evidence of the assessment practices in LaPorte County and we know that the DLGF will carefully evaluate that evidence.

In evaluating evidence, I hope you will consider both the relevance of the Study and the qualifications of the analysts. I would like to briefly comment on each.

The relevance of the evidence. The question posed to the DLGF is whether the assessments in LaPorte County are uniform and equal. Under 50 IAC 14, Indiana measures uniformity and equality by conducting assessment ratio studies and judging the results in accordance with IAAO standards. The Study is precisely the type of evidence that answers the question. The evidence, does not just suggest problems with uniformity and equality the way that say the Marion County data did, the Study establishes and measures the lack of uniformity

Cheryl Musgrave
October 29, 2007
Page 2

and equality in precisely the metrics called for by 50 IAC 14. It is worth noting that the primary source of sales data consists of sales that the county has submitted as valid sales.

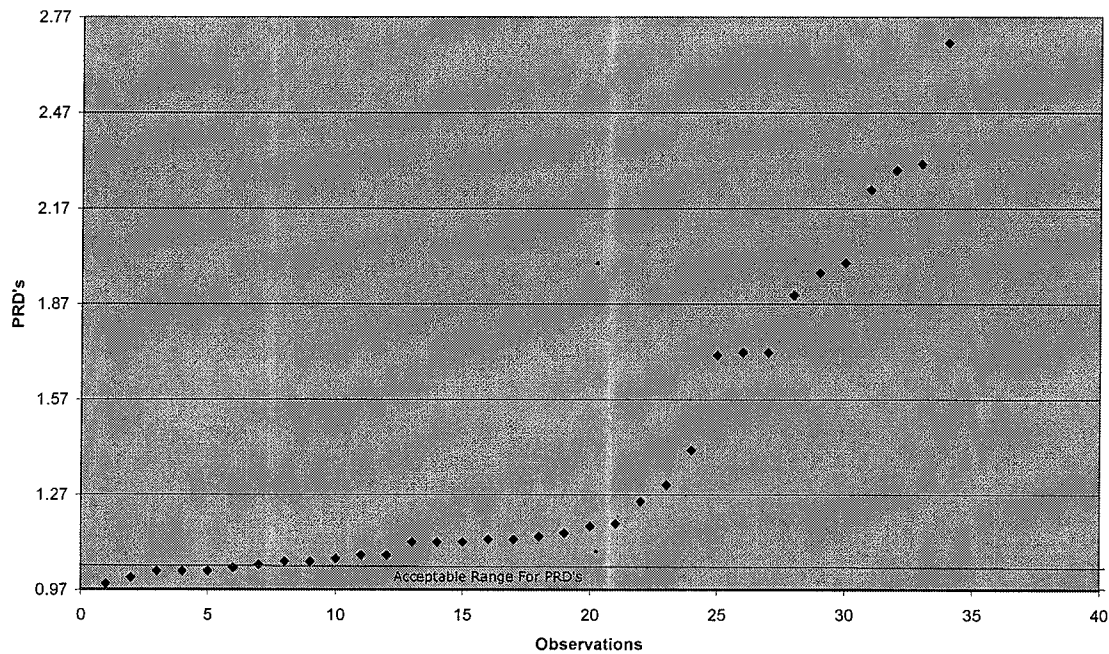
The qualifications of the analysts. Not much needs to be said on this topic. Almy Gloudemans Jacobs and Denne are certainly one of the county's pre-eminent firms in the measurement of assessment equity. I have enclosed a biography of Bob Denne, as well as a summary of the firm and their extensive experience. Bob and his colleagues have provided advice and counsel to I might note that when the IFPI chose an analyst to measure assessment equity and uniformity for their important study of assessment uniformity and equality in Indiana, they turned to Almy, Gloudemans, Jacobs and Denne.

The Study's Conclusions. The Study speaks for itself, and I will not elaborate on it. However, I wanted to direct your attention to two of the measurements of assessment accuracy and equity: the coefficient of dispersion (COD); and the price related differential (PRD).

- **COD** LaPorte County assessments clearly fail the required test of assessment accuracy as measured by the COD. Mr. Denne reports 40 Township/Class combinations with at least 5 observations. Of these 40 cases, 38 fail to pass the test set out in 50 IAC 14-7-1. The failure rate is 95%.
- **PRD** The PRD is a measure of vertical equity. That is, it measures whether higher priced properties are being treated fairly in comparison with lower priced properties. If the PRD's exceed one, assessments are regressive, meaning that higher priced properties are assessed at a lower proportion of actual value than are lower priced properties. The ideal PRD is one; by IAAO standards and the Indiana Code, PRD's are acceptable if they fall within .98 and 1.03. Three things are remarkable about the LaPorte PRD's: the proportion of the classes that failed the mandated test, the amount by which the assessments failed the test, and the fact that almost every class was regressive – sometimes grotesquely regressive. To illustrate the point, I prepared a graph using the data in Table One (all validated data from the most recent DLGF sales submission). Table One contains 34 township/class cases. Only 5 passed the test; 28 failed. The failure rate is 15%; but perhaps even more distressing is the magnitude of the errors, as shown.

Cheryl Musgrave
October 29, 2007
Page 3

**PRD's From Table One
At Least 5 Sales**



Both the IAAO Standards and the Indiana Code are clear that problems with COD's and PRD's cannot be solved with trending. Reassessment is necessary. See, e.g. 50 IAC 21-11-1.

On behalf of Mr. Wendt, we respectfully request that you review the Study and order a reassessment of LaPorte County.

Very truly yours,

Thomas M. Atherton

TMA:mp

cc: Timothy Rushenberg, via e-mail
trushenberg@dlgf.IN.gov

1016475_1



ALMY, GLOUDEMANS, JACOBS & DENNE
Property Taxation and Assessment Consultants

7630 N. 10TH AVE • PHOENIX, AZ 85021 • U.S.A. • 1-602-870-9368 FAX: • 1-602-861-2114
Writer's direct numbers: • 1-847-788-1694, fax: • 1-847-788-1697

Curriculum Vitae

Robert C. Denne

2704 North Elm Lane
Arlington Heights Illinois 60004
1-847-788-1694; fax: 1-847-788-1697

Education

Master of Business Administration, 1974, The University of Chicago
Master of Arts (Librarianship/Information Science), 1975, The University of Chicago
Bachelor of Arts, 1971, The University of Chicago

Employment

Partner: Almy, GlouDEMANS, Jacobs, & Denne, property taxation and assessment consultants,
1998--present

Consultant in assessment administration, 1994--present

International Association of Assessing Officers, 1974--1993

1988--1993	Deputy Executive Director and Director of Research and Technical Services
1985--1988	Deputy Executive Director and Director of Administrative Services
1978--1985	Controller and Director of Administrative Services
1978--1978	Associate Director of Research
1974--1978	Research Associate and Librarian

Accomplishments and Experience

Consulting and Technical Assistance. Mr. Denne has been engaged as a principal consultant in countless contracts with national, state, and local government agencies, as well as other consulting companies. His specialties include consulting and expert witness services in statistical aspects of property taxation and assessment administration, encompassing matters of equalization and quality control as well as valuation model building. Other areas of specialization include information technology, including systems analysis, design, and acquisition, and program management, including, performance audits and intergovernmental relations. In addition to numerous contracts in the United States and Canada, he has been engaged in projects in Argentina, Bosnia, Kosovo, Montenegro, Poland, and Russia.

Research. Mr. Denne has conducted and directed diverse research projects, including simulation studies, legal and literature reviews, survey research, and statistical/econometric analyses. Topics have included the characteristics of errors in assessment equity analyses, the efficacy of tax policy as a determinant of economic development; the appropriateness of parametric versus nonparametric statistics in quality control and equalization; the relative performance of multiple linear regression analysis, hybrid additive/multiplicative model structures, adaptive estimation procedures, and neural network algorithms in predicting property values and assessor performance; the most effective way to use geographic information systems technology in valuation models; and various salary/resources/practices surveys in fulfillment of a clearinghouse function. He has given numerous speeches and presentations, written, reviewed, and published numerous technical studies, and contributed to the IAAO textbook, reference manual, assessment standards program, self-evaluation guide, and editorial board. He founded the IAAO library and managed successive librarians, bibliographers, and inquiry service managers, and ensured its position as an invaluable resource in property tax administration.

Information Technology. He was the architect and principal programmer responsible for a large suite of programs to provide management information as well as administrative support to a quasi-professional membership organization having a large education program, an accreditation program, a consulting service, a publishing operation, and several other unusual lines of business. He introduced relational data base management, cost accounting, database publishing, a variety of quality-control systems, and user-oriented ad-hoc data analysis capabilities into operations that had never had them before. He has been a principal in numerous procurement and make-or-buy decisions. He has consulted on numerous projects involving the introduction and upgrading of information technology, has written custom software for clients for both analytical and production purposes, has reviewed the functionality and deficiencies of numerous systems in the fields of mass valuation and assessment administration, and has developed specifications and overseen system development work for several international property tax implementation initiatives.

Accounting and Finance. He has redesigned accounting and bookkeeping systems to implement an enterprise orientation, including complete cost accounting, integration of accounting and management information systems, program-oriented financial reports, and congruency among the planning, budgeting, and financial reporting functions. He has been responsible for the preparation of all financial statements and budgets, for dealing with audits (public and government-contract related), for managing the treasury, bookkeeping, and tax compliance functions, and for relations with various executive and management structures.

Selected Consulting Engagements in Equalization and Assessment Ratio Studies

Alberta Municipal Affairs, Assessment Services Branch. Provide expert witness services on a recurring basis. Evaluate the statistical validity of the equalizations conducted from 1994 to 1999 in the two major cities of the province; recomputed results according to uniform criteria and best practices. Advise two government panels on stratification and other issues in equalization.

Steve White, Executive Director

Assessment Services Branch, Alberta Municipal Affairs, 15th Floor, Commerce Place, 10155 102 Street, Edmonton, Alberta, T5J 4L4; telephone: 1-780-422-1377.

Bearing Point on behalf of an anonymous New York town. Provide statistical expertise in the evaluation of a claim of racial discrimination in the assessments of a town in New York.

Joe Eckert, Property Tax Director
1676 International Drive, McLean, VA 22102; telephone: 1-703-747-7520.

Community Justice Project. Provide support to a legal challenge to the constitutionality of the Pennsylvania base-year assessment system by performing statistical analyses of the trends in assessment equity that result when economic trends affect market values but assessments remain unchanged.
Don Driscoll, Law Offices of Ira Weiss, 445 North Pitt Blvd, Suite 503, Pittsburgh, PA 15219; 1-412-381-9890.

Idaho State Tax Commission. Conduct a performance evaluation of the Commission's property tax functions, including general supervision, ratio studies and equalization, computing and mapping support to counties, and central assessment of railroads and utilities.
Mr. Larry Watson, Commissioner, Idaho State Tax Commission, P.O. Box 36, 800 Park Boulevard, Plaza IV, Boise, Idaho 83722-0036, Telephone: 1-208-334-3362.

Indiana Fiscal Policy Institute. Conduct a property tax equalization study for a privately organized but government-supported organization monitoring the transition of the Indiana property tax to a market-value basis.
Steve Johnson, President; William Sheldrake, Project Manager
1 N. Pennsylvania St, Ste 1000, Indianapolis IN 46204; telephone 1-317-237-2890.

Louisiana Tax Commission. Review the series of assessment/sales and assessment/appraisal ratio studies conducted routinely by the board, together with the underlying procedural manual and information-technology infrastructure; advise on opportunities to strengthen them.
Jeff Crosby, Director, Appraisal Section
5420 Corporate Blvd, Ste 107, Baton Rouge, LA 70896; 1-225-925-7830

Nebraska Department of Property Assessment & Taxation. Review of the state sales ratio studies and equalization procedures.
Catherine D. Lang, Property Tax Administrator
1033 "O" Street, Ste 600, Lincoln NE, 68508-3686; 1-402-471-5919.

New York State Office of Real Property Services. Review equalization procedures. Study methods for developing trends in real property values and developing clusters of jurisdictions that can usefully be combined on economic grounds.
Thomas G. Griffen, Executive Director and Mr. David Williams, Chief of Field Operations, New York State Office of Real Property Services, 16 Sheridan Avenue, Albany, New York 12210-2714; telephone: 1-518-474-5711.

No-Mon-Nee Agricultural Partners. Analyze the validity of an equalization study.
Paul A. or Mark A. Boivin, partners,
6286 Goodrich Cor Rd., Addison, VT 05491-9920; telephone: 802-475-2494.

Oklahoma State Tax Commission, Ad Valorem Division. Review personal property tax administrative practices in Oklahoma and the conduct of personal property ratio studies in leading states.
Jeff Spelman, CAE, Director

2501 Lincoln Blvd, Oklahoma City, OK 73154; telephone: 1-405-521-3178.
jspelman@oktax.state.ok.us

Perry, Guthery, Haase & Gessford. Expert witness services in connection with an appeal by a consortium of school districts of a state-issued equalization.
James B. Gessford, Partner
233 South 13th Street, Ste 1400, Lincoln NE, 68508; 1-402-476-9200.

Real Estate Tax Consultants, Inc. Analyze a variety of conflicting ratio studies and conduct an independent one for Allegheny County and Pittsburgh. Provide statistical and systems expertise in monitoring the performance of reappraisal contractors in several other Pennsylvania counties.
Wayne Biernacki, President
2600 Boyce Plaza Rd, Ste 100, Pittsburgh, Pennsylvania 15241-3949; telephone: 1-412-257-7878.

Rhode Island Office of Municipal Affairs. Review assessment equalization practices in the state. Make recommendations for ratio studies and equalization.
Mr. James Savage, Supervisor, Tax Equalization Section, Office of Municipal Affairs, Department of Administration, One Capitol Hill, Providence, Rhode Island 02908; telephone: 1-401-222-2885.

Vermont Division of Property Valuation and Review. Evaluate equalization procedures.
Ms Theresa Knight, Chief of Operations, Vermont Division of Property Valuation and Review, 109 State Street, Montpelier, Vermont 05609; telephone: 1-802-828-5860.

William H Wendt. Provide statistical analyses of local assessment equity, test for ancillary issues such as sales chasing, and advise on procedural and policy issues related to equalization and assessment performance monitoring.
William H. Wendt, 1922 Lake Shore Drive, Michigan City, IN 46360.

West Virginia Department of Tax and Revenue and Attorney General. Provide expert witness services in connection with a succession of cases brought under the Railroad Revitalization and Regulatory Reform Act. Also additional related consulting on statistical matters.
Jerry Knight, Director, Property Tax Division
Kathy Schultz, Senior Deputy Attorney General
State Capitol, Bldg. 1, Room W435, 1900 Kanawha Boulevard, East, Charleston, WV 25305

Selected Consulting Engagements in Other Areas

Anchorage Municipality. Reviewed the computer assisted mass appraisal software system(s) and made recommendations for the future.
Marty McGee, Municipal Assessor
632 West 6th Avenue, Anchorage, AK 99519

Arkansas Assessment Coordination Department. Reviewed the field-audit and performance evaluation of the department in respect of department's role of monitoring the performance of the local assessors.
Debbie Ashburry, Director, 1614 West Third Street, Little Rock, AR 72201-1815.

Bearing Point, on behalf of the Housing & Property Directorate of Kosovo. Develop valuation models for current market values and historical privatization prices in the resolution of discrimination claims filed by displaced persons and other victims of discrimination. Prepare software for applying the formulas and printing documentation.
Timothy Murphy, on-site manager & Joe Eckert, Property Tax Director
1676 International Drive, McLean, VA 22102; telephone: 1-703-747-7520.

Bearing Point, on behalf of USAID in Bosnia Herzegovina. Determine if the timing is right for USAID to provide technical assistance in support of reforms leading to a credible, ultimately comprehensive system of real estate taxation that will provide a stable source of public revenue to local government and concurrently improve the property legal registry and cadastre.
Sally Powers, on-site manager & Joe Eckert, Property Tax Director
1676 International Drive, McLean, VA 22102; telephone: 1-703-747-7520.

Cook County (Illinois) Assessor's Office. Advise the office on valuation modeling.
Margaret Cusack, Chief of Assessment Operations, 118 N. Clark Street, Room 312
Chicago, IL 60602. 312/443-5340.

Fulton County (Georgia) Board of Assessors. Review the operations of the staff reporting to the Board through its Chief Appraiser in response to critical procedural and performance audits; evaluate performance systemically and dispassionately, strategize reform initiatives, and provide mentoring to personnel in a newly created standards and quality-control unit.
Bill Huff, Chairman, and Burt Manning, Chief Appraiser, Fulton County Board of Assessors, 141 Pryor Street, Atlanta, GA 30303

Hamilton County (Indiana) Assessor's Office. Assist county personnel in the preparation of data submitted to the state oversight agency for performance monitoring and equalization purposes. Supply SPSS syntax and mentoring to test for sales chasing and to calculate other standard ratio-study statistics.
Debbie Folkerts, Assessor, County Courthouse Ste 214, 33 N 9th Street, Noblesville, IN 46060; 1-317-776-9617.

International Association of Assessing Officers. Prepare a chapter on quality control for the text *Assessment Administration* and, with my partners, prepare a revised edition of the book *Assessment Practices Self-Evaluation Guide*, which is also used as the conceptual framework for the IAAO award: *Certificate of Excellence in Assessment Administration*.

Lisa Daniels, Executive Director or David Wheelock, then Executive Director
314 W 10th Street, Kansas City, MO 64105-1616; telephone: 1-816-701-8100.

International City/County Management Association, on behalf of Montenegro. Develop the infrastructure for transforming a centrally administered non ad-valorem property tax, with a very low collection rate, into an ad-valorem, municipally administered tax, with a targeted implementation schedule of one year. Activities included developing information sources and valuation techniques, organizational

development, policy refinement, information systems development (analysis, design, and direction of development), and a large training component.

Mark Bidus, Director, International Municipal Programs,
777 North Capitol Street, NE, Suite 500, Washington, DC 20002; telephone: 1 202 962 3517; mbidus@icma.org.

IC/CMA for Poland, Krakow Municipality. Evaluate Poland's readiness to implement a market-value-based property tax, and estimate the tax burden shifts that would accompany it.

Jan Brzeski, former Vice Mayor of Krakow, Krakow Real Estate Institute,
3 Senacka Street, Krakow 31-002, Poland
Sandy Wheaton Bettger, ICMA Program Manager,

KPMG, Barents, on behalf of the Kosovo Central Fiscal Authority. Encourage the local municipalities to implement a market-value-based property tax and provide support to the municipalities that chose to do so. Technical support was provided in the areas of systems development (both institutional and information-technology related), valuation, tax collection, and the development of general administrative practices, principally at the municipality level, but also at the state-oversight level.

Joe Eckert, Property Tax Director
1676 International Drive, McLean, VA 22102; telephone: 1-703-747-7520.

National Economic Research Associates (n/e/r/a). Provide on-site technical direction for a project seeking to implement property taxation and fiscal decentralization in multiple cities in Russia, sponsored by the United States Agency for International Development, in the Russian Federation

Joe Eckert, former partner at n/e/r/a, jkeckert@bearingpoint.net
Natalia Kalinina, secretary, the Inter-Ministerial Working Group of the Prime Minister of Russia

Strategica, on behalf of Solano County, California. Provide consulting assistance for a review of the office of the Assessor-Recorder on behalf of the Board of Supervisors, with responsibility for evaluating property tax assessment resources and procedures, plans for the development of a geographic information system, and the in-house information technology system used to support the Assessor-Recorder, Auditor-Controller, and Treasurer-Tax Collector.

Mr. David Howe, President
Strategica, Inc. 24539 SE 39th Place, Issaquah, WA 98029; telephone: 1-425 427-5269.

City of Virginia Beach. Review procedures for the valuation of commercial property and evaluate the accuracy achieved for it in response to complaints from citizens and board members. Dia M. Hayes, Management and Budget Analyst, and Jerry Banagan, Assessor, City of Virginia Beach. City Hall, Building 1, Municipal Center Virginia Beach, Virginia 23456. Phone DMH: (757) 385-4112 & Phone JB: (757) 427-8549

Wyoming Department of Revenue. Evaluate the state's existing CAMA systems.
Jim Felton, Supervisor, Locally Assessed Property, Ad Valorem Tax Division,
Wyoming Department of Revenue, Herschler Building, 2 West 122 West 25th Street,
Cheyenne, Wyoming 82002-0110; telephone: 1-307-777-5335.



ALMY, GLOUDEMANS, JACOBS & DENNE

Property Taxation and Assessment Consultants

7630 North 10th Avenue, Phoenix, Arizona 85021, USA

Telephone: 1-602-870-9368; Fax: 1-602-661-2114

<http://www.agjd.com>

Qualifications and Company Experience

Almy, Gloudemans, Jacobs & Denne (formerly Almy, Gloudemans & Jacobs) is a partnership formed in 1991. The firm works exclusively in property tax and assessment administration, chiefly for governments, international development agencies, and related institutions. It provides analysis of property tax policy, legislation, and technical issues; structured evaluations of property tax systems and practices, including ratio studies; mass appraisal modeling and value defense; system design, and project management; technical specifications, manuals, and course materials; training; help with strategic planning, business process engineering, and help with integration of property tax, land titling, and geographic information systems.

Its partners are Richard R. Almy, Robert J. Gloudemans, and Robert C. Denne. As can be seen from our biographical sketches, we have considerable practical experience, and we have had leadership roles in the development of professional standards.

- Richard R. Almy has served as Executive Director and Director of Research and Technical Services of the International Association of Assessing Officers (IAAO). Prior to joining IAAO, Mr. Almy was an appraiser with the Detroit Board of Assessors, where he gained experience in land valuation, developing and maintaining cost schedules, ratio studies, and in-house revaluation projects. Mr. Almy is a co-author of *Assessment Practices: Self-Evaluation Guide* (IAAO, 1991 and 2003) and a senior technical editor of the IAAO textbook, *Property Appraisal and Assessment Administration* (1990). He was project director and a coauthor of *Improving Real Property Assessment: A Reference Manual* (IAAO, 1978). In addition to contributing to a number of IAAO's assessment standards, Mr. Almy has served as a member of the Appraisal Foundation's mass appraisal task force, which drafted standard 6 (on mass appraisal) of the Uniform Standards of Professional Appraisal Practice. He has directed or participated in over eighty consulting projects and teaching assignments in twenty-three countries in North America, Europe, Africa, and Asia. Mr. Almy specializes in structured, systematic approaches to finding practical ways to improve property tax systems.
- Robert J. Gloudemans is a former Senior Research Associate for the IAAO. He is a former Supervisor of Computer Assisted Appraisal and Director of Research and Equalization for the Arizona Department of Revenue. He is the author of *Mass Appraisal of Real Property* (IAAO, 1999), a principal author and a senior technical editor of *Property Appraisal and Assessment Administration*, and a coauthor of *Assessment Practices: Self-Evaluation Guide* and of *Improving Real Property Assessment: A Reference Manual*. He also is the principal author of many IAAO assessment standards, including the *Standard on the Application of the Three Approaches to Value in Mass Appraisal* (1983), the *Standard on Mass Appraisal of Real Property* (1984), and the *Standard on Ratio Studies* (1990). He has taught IAAO and other courses and workshops on assessment administration, mass appraisal, and ratio studies in over thirty-five states and provinces and a number of countries outside North America. He has directed or participated in assessment consulting projects for over 100 government agencies, including major revaluation projects in Alberta, Arizona, Colorado, the District of Columbia, Florida,

Manitoba, Ontario, Tennessee, Saskatchewan, and Washington. He specializes in ratio studies, CAMA systems, mass appraisal model building, and related staff mentoring and training.

- Robert C. Denne has served as an independent consultant in assessment administration, and he held several positions with the IAAO, including Deputy Executive Director and Director of Research and Technical Services. Mr. Denne's areas of expertise include information systems, computer-assisted mass appraisal, and ratio studies. He contributed to such books as *Assessment Administration*, *Assessment Practices Self Evaluation Guide*, *Improving Real Property Assessment*, *Property Appraisal and Assessment Administration*, and several IAAO assessment standards. He directed and participated in consulting projects for the IAAO, including countless projects in the U.S. and Canada and one in Argentina. His subsequent consulting work includes work with the States of Arkansas, Nebraska, Oklahoma, Rhode Island, Vermont, and West Virginia as well as the Province of Alberta on a variety of ratio study issues; analyses of assessment equity have also been undertaken for additional clients in Georgia, Indiana, New York, Pennsylvania and Virginia. Analyses of property-tax related information-technology systems were performed for the states of Idaho and Wyoming, the municipality of Anchorage, Solano County, California, and the republics of Bosnia, Herzegovina, Kosovo and Montenegro. Work abroad has included three years in the Russian Federation and briefer recurring stints in Kosovo and Montenegro on property tax reform projects; each has involved development of information technology in addition to valuation aspects. He has served numerous times as a consultant to other, larger consulting firms.

Performance Audits, System Analysis, and Business Process Engineering

AGJD uses a structured approach to making performance audits and defining property tax system needs. Our experience gives us extensive knowledge of all phases of the valuation process—data collection, valuation, review, and appeal—and of the personnel, computing, and funding resources that are required.

During our careers, we have led or participated in dozens of performance evaluations. The evaluations ranged from small local jurisdictions to national property tax systems. The Canadian provinces and U.S. states and territories in which we have worked include Alabama, Alberta, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, the District of Columbia, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Massachusetts, Michigan, Minnesota, Mississippi, Manitoba, Nebraska, New Hampshire, New York, Nova Scotia, Oklahoma, Ontario, Oregon, Pennsylvania, Puerto Rico, Rhode Island, Saskatchewan, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, and Wyoming. We have helped design, implement, or evaluate property tax systems in Argentina, Armenia, Bahamas, Bermuda, Bulgaria, China, Czech Republic, Estonia, Iceland, Georgia, Kosovo, Latvia, Lithuania, Macedonia, Montenegro, Poland, Russia, Rwanda, Slovak Republic, Slovenia, South Africa, Trinidad and Tobago, and the United Kingdom.

Ratio Studies and Equalization

The design and evaluation of ratio studies and provincial and state equalization programs are areas of specialty. We have experience with the ratio studies and equalization programs of Alberta, Arizona, Arkansas, Colorado, Connecticut, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Massachusetts, Minnesota, Nebraska, New Hampshire, New York, Oklahoma, Oregon, Rhode Island, Saskatchewan, Tennessee, Texas, Vermont, Virginia, Washington, West Virginia, and Wyoming.

Strategic Planning

We believe successful efforts to improve property tax administration often require a strategic planning approach. Our strategic planning experience includes Cook County, Illinois; the City of Edmonton, Alberta; the Florida Department of Revenue; the Saskatchewan Assessment Management Agency; the City of Winnipeg, Manitoba; and the Republic of Armenia.

Revaluation Project Requirements, Planning, and Oversight

We have extensive knowledge of all phases of the revaluation project process—ranging from determining the need for a revaluation through development of project specifications for data collection, valuation, review, and appeal. We also are experienced in estimating personnel, computing, and funding requirements.

We have helped the states of Connecticut, Oklahoma, and West Virginia develop plans for statewide revaluations. We reviewed a revaluation program in Saskatchewan and have helped the Province develop a quality assurance program. We have performed similar services for local governments, including Boston, Massachusetts; Brevard County, Florida; the District of Columbia; Edmonton, Alberta; Erie County, Pennsylvania; Lancaster County, Pennsylvania; Kent County, Delaware; New Castle County, Delaware; Peoria County, Illinois; Shelby County, Tennessee; and Virginia Beach, Virginia.

Computer-Assisted Mass Appraisal (CAMA) Systems

Our work with computer-assisted mass appraisal (CAMA) systems includes:

- Evaluations of in-place CAMA systems for the Municipality of Anchorage, Alaska; the State of Arizona; Boulder County, Colorado; Brevard County, Florida; the City of Calgary, Alberta; the Tax Commission of Idaho; Cook County, Illinois; the District of Columbia; the City of Edmonton, Alberta; Fulton County, Georgia; the Town of Greenwich, Connecticut; Kent County, Delaware; the State of Massachusetts; New Castle County, Delaware; Oklahoma County, Oklahoma; the Province of Saskatchewan; Sedgwick County, Kansas; the City of St. Albert, Alberta; Solano County, California; Tulsa County, Oklahoma; the City of Winnipeg, Manitoba; Wyandotte County, Kansas; and the State of Wyoming, as well as England, Iceland, and Cape Town, South Africa.
- Assistance with CAMA system procurement. This has included developing specifications, evaluating proposals, and monitoring implementation. Clients we have served in one or both of these capacities include the State of Alaska; Allegheny County (Pittsburgh), Pennsylvania; the State of Arizona; the State of Connecticut; Cook County, Illinois; the District of Columbia; Dona Ana County, New Mexico; the City of Edmonton, Alberta; Erie County, Pennsylvania; the State of Massachusetts; Peoria County, Illinois; the City of Portsmouth, New Hampshire; Shelby County (Memphis), Tennessee; the State of West Virginia; and the City of Winnipeg, Manitoba. These evaluations included comparisons of system functional capabilities, provisions for staff training and system support, and cost.
- Hands-on experience in CAMA system development and mass appraisal model building in the Republic of Armenia; the State of Arizona; Brevard County, Florida; the City of Calgary, Alberta; Cook County, Illinois; the City of Detroit, Michigan; the District of Columbia; Douglas County, Colorado; the City of Edmonton, Alberta; Jefferson County, Colorado; Johnson County, Kansas; Kent County, Delaware; Kosovo; Maricopa County (Phoenix), Arizona; the Republic of Montenegro; the State of

New York; Northern Ireland; Pima County (Tucson), Arizona; the Province of Ontario; Polk County, Iowa; Shelby County, Tennessee; Shawnee County, Kansas; the City of Superior, Wisconsin; the Republic of Trinidad and Tobago; Tulsa County, Oklahoma; the City of Two Rivers, Wisconsin; and the City of Winnipeg, Manitoba.

Writing

Project reports, requests for proposals (RFPs), manuals, and the like must be well organized and written if they are to communicate requirements clearly. As the discussion of our individual qualifications reveals, we have extensive experience in writing professional treatises, professional standards, technical specifications, and training and testing materials.

Teaching

Our first-hand experience with teaching in property tax policy and administration, valuation, CAMA systems, ratio studies, and other subjects helps us anticipate the views and needs of property tax administrators. Mr. Gloudemans has taught the following courses and workshops for the International Association of Assessing Officers: Fundamentals of Assessment Ratio Studies; 201, Land Valuation; 202, Advanced Income Approach; 301, Mass Appraisal of Residential Property; 302, Mass Appraisal of Income Property; 303, Computer Assisted Appraisal Systems; 305, Mass Appraisal Model Building; and 306, Advanced Mass Appraisal Modeling for Income Properties. He is a primary author of many IAAO instructor and student reference manuals. Mr. Gloudemans has also taught University of British Columbia courses and courses in mass appraisal modeling building using SPSS to client jurisdictions. These clients include the cities of Boston, Calgary, Edmonton, and Winnipeg; Brevard and Orange counties, Florida; Cook County, Illinois; Johnson and Shawnee counties, Kansas; Jefferson and Summit counties, Colorado; Pierce and Snohomish counties, Washington; the Institute of Iowa Assessors; the states of Arizona, Florida, Kansas, and New York; and the provinces of Alberta, Nova Scotia, Ontario, and Saskatchewan. Mr. Almy teaches valuation and property taxation courses in Europe and Asia for the Organization for Economic Cooperation and Development, and he helped write the materials for these courses. Mr. Almy and Mr. Gloudemans are members of the teaching faculty of the Lincoln Institute of Land Policy. We also have both group and individual tutorial teaching experiences in the areas of valuation model building, ratio studies, and introducing market value-based property tax systems.

Reputation for Competence and Objectivity

Evaluating property tax systems and developing solutions require competence, independence and objectivity. Different agencies and tiers of government have different priorities, and tensions among different parties are inherent in property tax administration. Even well informed professionals will disagree as to the nature of problems and as to solutions.

We think Almy, Gloudemans, Jacobs & Denne has established a reputation for competence, fairness, objectivity, and even-handedly representing differing perspectives, as our many long-term client relationships testify. We are not a revaluation contractor, and we do not sell CAMA software.

CLIENTS

Below we list chronologically our clients since the formation of Almy, Gloudemans & Jacobs in 1991 (with current references where they are available):

- **International Association of Assessing Officers.** 1991-1992. Assist the Research and Technical Services Department conduct reviews of the Wyandotte County, Kansas, Appraiser's Office and the Sedgwick County, Kansas, Appraiser's Office. Develop a prototype manual for an ad valorem property tax in Poland.
- **Peoria County, Illinois, Supervisor of Assessments.** 1991. Conduct a needs analysis and develop an automation plan for the county's property assessment systems; assist in CAMA software selection.

Mr. Paul Chamberlain, Supervisor of Assessments, Peoria County, Courthouse, Room 301, 324 Main Street, Peoria, Illinois 61602; telephone: 1-309-672-6910.
- **Washington Attorney General's Office.** 1991-1992. Assistance with ratio studies and discrimination claims filed by the railroad and airline companies.

Mr. Cameron Comfort, Assistant Attorney General, 415 General Admin. Bldg, P.O. Box 40123, Olympia, Washington 9850; telephone: 1-360-664-7429.
- **Tennessee Office of the Attorney General.** 1991-1992 and 1996-1997. Consulting and expert witness assistance with railroad and airline litigation.

Mr. Tom Fleming, Assistant Comptroller for Assessments, Cordell Hull Bldg, Nashville, Tennessee 37243; telephone: 1-615-401-7777.
- **Iowa Department of Revenue.** 1991-1992. Expert witness assistance with ratio studies and railroad litigation.

Mr. Richard Stadley, Ratio Study Supervisor, Hoover Bldg, Des Moines, IA 50319. 1-515-281-4040.
- **Shelby County (Memphis), Tennessee, Assessor.** 1989-1993. Provide management assistance on reappraisal and implementation of a new CAMA system. Develop market and income models for apartment and commercial properties.

Shelby County Assessor, 160 North Mid America Mall, 4th Floor, Memphis, Tennessee 38103; telephone: 1-901-576-4202.
- **Cook County (Chicago), Illinois, Assessor.** 1990 to present. Assist the County Assessor develop a strategic plan. Provide ongoing implementation assistance in data needs analysis, mass appraisal modeling, communicating mass appraisal models using the base home approach, computerization generally, and policy initiatives. Evaluate the state's ratio studies. Provide training and assistance in valuing commercial and industrial properties.

Mr. James Houlihan, Assessor of Cook County, 118 North Clark Street, Chicago, Illinois 60602; telephone: 1-312-443-5300. Ms. Margie Cusack, Chief of Assessment Operations, telephone: 1-312-603-5340.

- **Washtenaw County, Michigan, Equalization Department.** 1992, 2002, 2003. Provide training and mentoring in the use of statistical software for equalization studies.

Mr. Ramon Patel, Equalization Director, Washtenaw County, P.O. Box 8645, Ann Arbor, Michigan 48107.

- **Illinois Property Assessment Institute.** 1992. Write materials for a revised and expanded basic course (B-100), incorporating the duties of assessment personnel and reflecting IAAO's *Property Appraisal and Assessment Administration*.

Mr. Michael W. Ireland, Executive Director, Illinois Property Assessment Institute, 200 West Front Street, Bloomington, Illinois 61701; telephone: 1-309-828-6016.

- **Florida Department of Revenue, Ad Valorem Tax Division.** 1992 to present. Review the in-depth (appraisal ratio) study process for monitoring county assessment performance and develop an alternative sales ratio methodology, based on supporting independent sales ratio studies. Provide ongoing implementation assistance. Develop a procedures audit manual.

Mr. Mike Ziegler, Director of Centrally Valued Properties, Florida Department of Revenue, 325 John Knox Road, Building K, Tallahassee, Florida 32303; telephone: 1-850-922-7942. Mr. Al Mobley, Equalization Manager, telephone: 1-850-487-0945

- **Saskatchewan Assessment Management Agency and the Cities of Moose Jaw, Prince Albert, Regina, and Saskatoon.** 1992. Conduct a comprehensive evaluation of the reassessment program in process, including its conformity with accepted principles, the status of its implementation, the accuracy of values through sales ratio studies, taxation issues to control tax shifts, and future enhancements to the appraisal system.

Mr. Murray Cooney, Chief Executive Officer, Saskatchewan Assessment Management Agency, 2201 11th Avenue, Suite 200, Regina, Saskatchewan S4P 0J8, Canada; telephone: 1-306-924-8026.

- **Jackson & Kelly.** 1992-1993. Assist with resolution of a reappraisal contract dispute.

Mr. Blane Michael, Jackson & Kelly, Attorneys at Law, P.O. Box 553, Charleston, West Virginia 25322; telephone: 1-304-340-1000.

- **Organization for Economic Cooperation and Development.** 1992 to present. Develop training materials and provide training in valuation and property taxation to officials from ex-communist countries in training centers in Ankara, Beijing, Budapest, Copenhagen, Petrozavodsk, Tallinn, Vienna, and Vilnius. Provide technical assistance and training in Bulgaria, the Czech Republic, Estonia, Latvia, Lithuania, the Slovak Republic, and Slovenia.

Jeffrey Owens, Head, Center on Tax Policy and Administration, Organization for Economic Cooperation and Development, 2, rue André Pascal, 75775 Paris Cedex 16, France; telephone: +33 1 45 24 9108.

- **Kent County, Delaware, Board of Assessment.** 1993. Review assessment standards and operations and develop a reassessment plan, including enhancement of CAMA system and training of appraisal staff.

Mr. Thomas M. Golder, Secretary, Kent County Board of Assessment, 414 Federal Street, Dover, Delaware 19901; telephone: 1-302-736-2150.

- **City of Portsmouth, New Hampshire.** 1993. Evaluate proposals for a revaluation and installation of a CAMA system.
- **International City/County Management Association.** 1993-1998. Provide technical assistance and training in property taxation, valuation, computer-assisted mass appraisal, and cadastral record systems to the Ministry of State Revenues and the State Committee of Real Property Cadastre in the Republic of Armenia.
- **Massachusetts Department of Revenue, Division of Local Services.** 1993. Evaluate the state's PC-based computer-assisted mass appraisal system and implementation program.

Ms Marilyn Browne, Chief, Bureau of Local Assessment, P.O. Box 9490, Boston, Massachusetts 02205-9490; telephone: 1-617-727-2300.

- **Henry County, Georgia.** 1993-94. Expert witness assistance in an assessment discrimination claim.

Mr. Ernest D. Blount, Blount & Cash, P.O. Box 427, Stockbridge, Georgia 30281. 1-404-474-2085.

- **Johnson County, Kansas, Appraiser.** 1993 to 1998; 2001-2002. Assist with sales ratio software development and valuation modeling and training.

Mr. Paul A. Welcome, Appraiser, Johnson County, 111 South Cherry Street, 2nd Floor, Olathe, Kansas 66061-3441; telephone: 1-913-715-0001. Mr. Larry Clark, Operations Manager, telephone: 1-913-715-0007.

- **Brevard County, Florida, Property Appraiser.** 1993 to 2000. Assist with CAMA system design and valuation modeling.

Mr. Lance Larsen, Chief Deputy, Brevard County, County Courthouse, 5th Floor, Titusville, Florida 32781; telephone: 1-407-321-264-6702.

- **New Castle County, Delaware, Assessment Division.** 1994-1995. Review current assessment practices and develop a reassessment plan incorporating a state-of-the-art CAMA system.

Mr. Albert Valiante, Assessment Division, New Castle County, 800 N. French Street, Wilmington, Delaware 19801; telephone: 1-302-571-7598.

- **Deloitte & Touche.** 1994. As a subcontractor, assist in an evaluation of the assessment appeals process in the City of Winnipeg, Manitoba.

Mr. Jean-Paul Gobiél, Partner, Deloitte & Touche, 360 Main Street, Suite 2200, Winnipeg, Manitoba R3C 3Z3; telephone: 1-204-942-0051.

- **Connecticut Office of Policy and Management.** 1994 and 1997. Develop a request for proposals (RFP) for a CAMA system and a statewide revaluation. Develop performance-based testing standards for municipal revaluations.

Office of Policy and Management, P.O. Box 341441, 450 Capitol Avenue, Hartford, Connecticut 06134-1441; telephone: 1-860-418-6231.

- **City of Winnipeg, Manitoba, Assessment Department.** 1994 to 2005. Help develop a CAMA system RFP, help select a vendor, help with planning and carrying out revaluation activities, and assist in value defense. Provide modeling training and assistance in developing vacant land and commercial models.

Brian Moore, City Assessor, City of Winnipeg, 65 Garry Street, 3rd Floor, Winnipeg, Manitoba R3C 4K4; telephone: 204-986-2951. Charlie Colatruglio, Reappraisal Manager: 1-204-986-2936.

- **Nebraska Department of Revenue.** 1994. Evaluate sales ratio study performance standards and procedures of the Nebraska State Board of Equalization and Assessment and recommend improvements.

Mr. Dennis Donner, Nebraska Department of Property Assessment and Taxation, 1033 "O" Street, Suite 600, Lincoln, Nebraska 68508; telephone: 1-402-471-5986.

- **New York State Division of Equalization and Assessment.** 1994. Provide consultation and testimony in State Board hearings.

- **Kentucky Revenue Cabinet.** 1994-1995. Evaluate certification and equalization process of the Department of Property Taxation and recommend improvements. Evaluate county property valuation administrator salaries and staffing. Provide expert witness assistance in a cable TV case.

Jim Livers, Deputy Secretary, Kentucky Revenue Cabinet, 200 Fair Oaks Lane, Frankfort, Kentucky 40620; telephone: 1-502-564-7824.

- **Indiana Civil Liberties Union.** 1994-1995. Assist with a challenge of the constitutionality of Indiana's "true tax value" standard of valuation.

Thomas Atherton, Esq., Bose, McKinney & Evans, LLP., 2700 First Indiana Plaza, 135 North Pennsylvania Street, Indianapolis, Indiana 46204; telephone: 1-317-684-5000.

- **Oregon Department of Revenue.** 1994-1996, 2000. Assist with litigation and ratio studies.

Ms Marilyn Harbor, Attorney, Oregon Department of Justice, 1162 Court Street NE, Salem, Oregon 97310; telephone: 1-503-278-4620.

Mr. Douglas Adair, Attorney, Oregon Department of Justice, 1162 Court Street NE, Salem, Oregon 97310; telephone: 1-503-378-6060.

- **West Virginia Department of Tax and Revenue.** 1994 to 2001. Assist with litigation, ratio studies, and other statistical matters.

Ms Katherine Schultz, Senior Deputy Attorney General, 1900 Kanawha Blvd E, State Capitol. Room W435, Charleston, West Virginia 25305; telephone: 1-304-558-2522.

Mr. Jerry Knight, Director, Property Tax Division, West Virginia Department of Tax and Revenue, 1124 Smith Street, Greenbrooke Bldg, Charleston, West Virginia 25328; telephone: 1-304-558-8556.

- **Douglas County, Colorado.** 1995-1999. Training and assistance with modeling and time trends.

Ms Nicki Hoy, Douglas County Assessor, 100 Third Street, Castle Rock, Colorado 80104; telephone: 1-303-660-7355. Lisa Frizzel, Chief Deputy, telephone 1-303-660-7441.

- **Minnesota Department of Revenue.** 1995. Review sales ratio study program.

Mr. Leonard F. Peterson, Supervisor, Sales Ratio Unit, Property Tax Division, Minnesota Department of Revenue, 10 River Park Plaza, St. Paul, Minnesota 55146-3340; telephone: 1-612-297-2166.

- **Lancaster County, Pennsylvania, Board of Assessment Appeals.** 1995. Review reappraisal.

Mr. Phil Rainey, Jr., Director of Assessments, Lancaster County, 50 North Duke Street, Lancaster, Pennsylvania 17608-3480; telephone: 1-717-299-8381.

- **Town of Greenwich, Connecticut, Board of Estimate and Taxation.** 1995 and 1998. Review assessment and collection functions. Assist with litigation.

Mr. Robert Morgan, Comptroller, Town of Greenwich, Town Hall, 101 Fieldpoint Road, Greenwich, Connecticut 06830; telephone: 1-203-662-7720.

- **Republic of Trinidad and Tobago.** 1995-1996. Almy, Gloudemans & Jacobs, as a member of a joint venture, helped design and test a system of property taxation based on improved capital (market) value.

- **E. Jeannie Navarro & Associates.** 1995-2002. Assistance with equalization cases and issues.

E. Jeannie Navarro, 1410 W. 6th Street, Austin, Texas 78702; phone: 512-477-6255.

- **Kavoussi & Associates.** 1995-2002. Assistance with equalization cases and issues.

Rastam Kavoussi, President, Kavoussi & Associates, Tenth Floor - Tower Life Bldg, San Antonio, Texas 78205; telephone: 1-210-225-6410.

- **National Economic Research Associates, Inc.** 1995-1998. Provide on-site technical direction and assistance under contract with the National Economic Research Associates, Inc. (NERA), in conjunction with the *Center for Financial Engineering in Development* (CFED), the *Urban Institute*, and *Georgia State University* in market value-based property tax system development and demonstration projects for the Russian Federation in multiple cities (principally Novgorod and Tver) and later in the Novgorod oblast.

- **State of Rhode Island.** 1996 and 2000-2001. Review assessment practices in the state. Make recommendations for ratio studies and equalization.

Mr. James Savage, Supervisor, Tax Equalization Section, Office of Municipal Affairs, Department of Administration, One Capitol Hill, Providence, Rhode Island 02908; telephone: 1-401-222-2885.

- **Public Service Company of New Hampshire.** 1996-1997. Assistance with assessment issues in litigation.

Mr. Leonard Gerzon, Public Service Company of New Hampshire, 1000 Elm Street, P.O. Box 330, Manchester, New Hampshire 03195; telephone: 1-603-634-2435.

- **Washington Department of Revenue.** 1996. Develop and conduct a one-day seminar on self-evaluation of assessment practices.

Mr. William N. Rice, Assistant Director, Department of Revenue, Property Tax Division, P.O. Box 47471, 6004 Capitol Boulevard, Olympia, Washington 98504-7471; telephone: 1-360-753-5503.

- **SPSS, Inc.** 1996 and 2005. Develop "white papers" on "More Defensible Values with Statistic." and "Property Valuation with SPSS."

Mr. Michael Casey, State and Local Governments Accounts Manager, SPSS, Inc., 233 South Wacker, 11th Floor, Chicago, Illinois 60606-6307; telephone: 1-313-665-3301.

- **Government of Bermuda, Ministry of Finance.** 1996-1997. Review property tax system.

Mr. Peter Hardy, Financial Secretary, Ministry of Finance, 30 Parliament Street, Hamilton HM 12, Bermuda; telephone: 1-441-295-5151.

- **Mississippi State Tax Commission.** 1996-2000. Assist with ratio study design and litigation.

Mr. Robert Megginson, Director, Property Tax Bureau, Mississippi State Tax Commission, P.O. Box 960, Jackson, Mississippi 39205; telephone: 1-601-923-7636.

- **Hernando County, Florida.** 1997. Expert witness assistance in an assessment equalization suit.

Mr. Gaylord Wood, Wood & Stuart, 304 SW 12th Street, Ft. Lauderdale, Florida 3315; telephone: 1-954-463-4040.

- **New York State Office of Real Property Services.** 1996 to present. Review equalization procedures and provide litigation assistance. Study methods for developing trends in real property values. Provide training and assistance in valuation model building. Work with stakeholders.

Mr. David Williams, Chief of Field Operations, New York State Office of Real Property Services, 16 Sheridan Avenue, Albany, New York 12210-2714; telephone: 1-518-474-5711.

- **Alberta Municipal Affairs, Assessment Services Branch.** 1997 to 2006. Evaluate the preparedness of the Cities of Calgary and Edmonton to produce high quality mass appraisal reassessments in 1998

for taxation in 1999. Review audit and equalization process and assist with implementation of our recommendations, including drafting audit manuals and presenting recommendations to stakeholders. Review a draft assessment manual for the Assessment Valuation Steering Committee. Conduct valuation-modeling workshops. Assist in defense of appeals of equalization procedures. Review of detailed (performance) audit program.

Mr. Steve White, Executive Director, Assessment Services Branch, Alberta Municipal Affairs, 15th Floor, Commerce Place, 10155 102 Street, Edmonton, Alberta, T5J 4L4; telephone: 1-780-422-1377.

- **Saskatchewan Assessment Management Agency.** 1996-1998. Help develop a quality assurance program for a province-wide reappraisal, including training in computer-assisted mass appraisal.

Mr. Murray Cooney, Chief Executive Officer, Saskatchewan Assessment Management Agency, 2201 11th Avenue, Suite 200, Regina, Saskatchewan S4P 0J8; telephone: 1-306-924-8026.

- **Jefferson County, Colorado.** 1996 to present. CAMA systems design, modeling, time trend analysis, and training.

Ms Sue Sterrett, Residential Coordinator, 100 Jefferson County Parkway, Golden, Colorado 80429; telephone: 1-303-271-8610.

- **Municipal Property Assessment Corporation.** 1996-2004. Provide modeling training and revaluation assistance; assist with CAMA system redesign and enhancements.

Mr. Larry Hummel, Vice President, Municipal Property Assessment Corporation, 1305 Pickering Parkway, Pickering, Ontario L1V 3P2; telephone: 1-905-433-5717. Mr. Brian Guerin, CAMA Manager, telephone: 1-905-837-6203.

- **Arizona Department of Revenue, Property Valuation and Equalization Division.** 1997 to present. Provide training and assist with CAMA systems design and valuation modeling.

Cheryl Leyba, Deputy Director for Property Valuation, Arizona Department of Revenue, 1600 W. Monroe, Phoenix, Arizona; telephone: 1-602-716-6807; Mr. Steve Barney, Supervisor of Locally Assessed Property, telephone: 1-602-716-6863.

- **City of Edmonton, Alberta.** 1997 to 2005. Annual revaluation assistance including planning, staffing, training, mass appraisal model building, and computer system requirements.

Mr. Stan Dilworth, City Assessor, City of Edmonton, Chancery Hall, 3 Sir Winton Churchill Square, Edmonton, Alberta T5J 2C3; telephone: 1-780-496-5001.

- **Oklahoma Tax Commission.** 1997-2001. Review equalization and performance audit procedures. Assist with making improvements in procedures. Present report on personal property ratio studies.

Mr. Jeffrey Spelman, Director, Ad Valorem Division, Oklahoma Tax Commission, 2501 Lincoln Boulevard, Oklahoma City, Oklahoma 73194; telephone: 1-405-521-3178.

- **David M. Griffiths & Associates, Ltd.** 1997. Develop a prototype organizational design for the Centro de Recaudaciones de Ingresos Municipales (CRIM) of the Commonwealth of Puerto Rico.

Mr. John Johns, Senior Manager, David M. Griffiths & Associates, Ltd., 1633 Bayshore Highway, Suite 380, Burlingame, California 94010-1515; telephone: 1-650-259-1200.
- **Institute of Iowa Certified Assessors.** 1997. Present an SPSS Modeling Workshop.

Mr. Dave Ellis, Calhoun County Assessor, Rockwell, Iowa; telephone: 1-712-297-7500.
- **City of St. Albert, Alberta.** 1997. Review and recommendations re CAMA system.

Kathy Williams, City Assessor, 5 St. Ann Street, St. Albert, Alberta T8N 3Z9; telephone: 1-403-460-2394.
- **Pierce County, Washington.** 1997. Litigation assistance in an assessment appeal case.

Mr. William Bergsten, McGavick Graves, Attorneys at Law, P.O. Box 1317, Tacoma, Washington 98401-1317; telephone: 1-263-627-1181.
- **Pima County, Arizona.** 1997 to present. Develop residential, condominium, and exploratory vacant land and multi-family models. Provide related staff training and assist with CAMA system design.

Mr. William (Bill) Staples, Assessor, 115 N. Church Ave., Tucson, Arizona 85701; telephone: 1-520-792-8079.
- **Barents Group.** 1997. Assist with fiscal and tax reform project in the Republic of Georgia.
- **Assessment Department, City of Calgary, Alberta.** 1997 to present. Assist with valuation modeling and provide related mentoring and training. Develop case problems to test competencies in valuation, ratio studies, and assessment administration.

Mr. Ian McClung, City Assessor, Assessment Department, City of Calgary, P.O. Box 2100, Postal Station M, Calgary, Alberta T2P 2M5; telephone: 1-403-268-4430. Mr. Scot McAlpine, CAMA Director, 403-268-5627.
- **Orange County Florida, Property Appraiser=s Office.** 1994, 1998. Provide training and assist with litigation concerning a computer-assisted mass appraisal system.

Ms Becky Vose, Vose & Blau, Attorneys at Law, 2705 W. Fairbanks Avenue, Winter Park, Florida 32789; telephone: 1-403-645-3735.
- **Nova Scotia Department of Municipal Affairs.** 1998-1999; 2004. Conduct workshops on mass appraisal and SPSS model building. Provide litigation assistance.

Ms. Kathy Gillis, Property Tax Director, 1601 Lower Water Street, PO Box 216, Halifax, Nova Scotia B3J 2M4, telephone: 1-902-424-5671. Mr. Todd Gratto, Reassessment Coordinator telephone: 1-902-893-5810.
- **Vermont Division of Property Valuation and Review.** 1998 to 2002. Evaluate equalization procedures. Assist with litigation.

Ms Theresa Knight, Chief of Operations, Vermont Division of Property Valuation and Review, 109 State Street, Montpelier, Vermont 05609; telephone: 1-802-828-5860.

- **International Access Corporation / International Land Systems, Inc.** 1999. Assessment of the current system of property taxation in the Commonwealth of the Bahamas in conjunction with the development of the Bahamas National Geographic Information System.

Mr. Peter Rabley, President, International Land Systems, Inc., 9525 Georgia Avenue, Suite 205, Silver Spring, Maryland 20910-1439; telephone: 1 301 587 7531.

- **Erie County, Pennsylvania.** 1999. Assist in carrying out a court-ordered revaluation.
- **City of Two Rivers, Wisconsin.** 1999. Develop citywide residential model and interface with the city's CAMA system.
- **New Hampshire Equalization Coalition.** 1999-2000. Assist a coalition of New Hampshire municipalities prepare for litigation challenging the State of New Hampshire's equalization procedures and practices.
- **Wyoming Department of Revenue.** 1999. Evaluate the state's existing CAMA systems.

Jim Felton, Supervisor, Locally Assessed Property, Ad Valorem Tax Division, Wyoming Department of Revenue, Herschler Building, 2 West 122 West 25th Street, Cheyenne, Wyoming 82002-0110; telephone: 1-307-777-5335.

- **Wells Fargo Bank.** 1999 to 2000. Assess accuracy of appraised values of commercial and industrial property in selected large local assessment jurisdictions.
- **American Civil Liberties Union.** 1999-2000. Assist in a challenge to a county's assessment practices, under which the county had not had a reassessment since 1938.

William D. Siegel, Siegel, Fenchel & Peddy, P.C., 400 Garden City Plaza, Suite 100, Garden City, New York 11530; telephone: 1-516-294-8880.

- **International Association of Assessing Officers.** 2000 to 2003. Summarize the responses to the 1999 survey of state and provincial property tax policies and administrative practices. Revise *Assessment Practices: Self-Evaluation Guide*, and write materials on property tax policy and administration, including quality assurance.

Ms Lisa Daniels, Executive Director, IAAO, 314 West 10th Street, Kansas City, Missouri 64105; telephone 1 816 701 8100.

- **District of Columbia, Office of Real Property Taxes.** 2000 to present. Develop residential, condominium, and exploratory apartment and commercial models. Provide related mentoring and training. Develop SPSS sales ratio software and assist with assessment equity analysis.

Mr. Tom Branham, Director, Director of Real Property Assessments, 941 N. Capitol Street, NE, Washington, DC 20002; telephone: 202-442-6702.

- **Idaho State Tax Commission.** 2000. Make a performance evaluation of the Commission's property tax functions, including general supervision, ratio studies and equalization, computing and mapping support to counties, and central assessment of railroads and utilities.

Mr. Gregory Cade, Acting Administrator, County Support Division, Idaho State Tax Commission, P.O. Box 36, 800 Park Boulevard, Plaza IV, Boise, Idaho 83722-0036, Telephone: 1-208-334-3362.

- **Douglas County, Nebraska.** 2000. Assistance with time trending and equalization.

Mr. Len Buckwalter, Chief Deputy Assessor, Omaha-Douglas Civic Center, 1819 Farnam Street, Omaha, Nebraska; telephone: 1-402-444-6742.

- **El Paso Central Appraisal District.** 2000. Assistance with commercial appeals and assessment discrimination claims.

Mr. Joseph Longoria, Perdue, Brandon, Fielder, Collins & Mott, 2600 Citadel Plaza Dr., Suite 500, Houston, Texas 77008; telephone: 1-713-862-1860.

- **Republic of Slovenia, Ministry of Finance.** 2000-2004. Assist in the development of a modern real estate tax and valuation system as part of a World Bank financed real estate registration modernization project.

Ms Neva Žibrik, Head of the Subproject E >Real Estate Tax and Valuation Development,= Department for Taxes and Customs, UpaniDeva 3, 1502 Ljubljana, Slovenia; telephone: 386-61-178-5281.

- **Lincoln Institute of Land Policy.** 2000 to present. Conduct research into land models and commercial property valuation; assist in valuation seminars and study tour programs, including programs for the Balkan region, the Czech Republic, Estonia, Latvia, Lithuania, the Russian Federation, Slovenia, and the Ukraine.

Mrs. Jane Malme, Fellow, or Ms Joan Youngman, Senior Fellow, Lincoln Institute of Land Policy, 113 Brattle Street, Cambridge, Massachusetts 02138-3400, telephone: 1-617-661-3016.

- **Maricopa County (Phoenix), Arizona.** 2001, 2005-2006. Assistance with modeling vacant and improved residential and multi-family properties.

Mr. James R. Thimman, CAMA Director, Maricopa County Assessor's Office, 301 W. Jefferson, Suite 330, Phoenix, Arizona 85003; telephone: 1-602-506-3769.

- **Real Estate Tax Consultants, Inc.** 2001 to present. Assist with ratio studies and revaluation performance analysis in Allegheny, Fayette, and Lawrence counties in Pennsylvania.

Mr. Wayne Biernacki, President, Real Estate Tax Consultants, Inc., 2600 Boyce Plaza Road, Suite 100, Pittsburgh, Pennsylvania 15241-3949; telephone: 1-412-257-7878.

- **International City/County Management Association (ICMA).** 2001-2002. Under the USAID-funded US – Montenegro Partnership for Municipal Development, assess the capacity of Montenegrin

municipalities to implement a market value-based real estate tax; assist with legislation, software design, and valuation.

- **Community Justice Project.** 2001-2002 and 2006 to present. Assistance with reappraisal standards and procedures and analysis of assessment equity in low-value neighborhoods; litigation assistance with equity issues surrounding the law on reappraisal cycles.

Mr. Don Driscoll, Attorney, Community Justice Project, 1705 Allegheny Bldg, 425 Forbes Avenue, Pittsburgh, Pennsylvania 15219; telephone: 1- 412-434-6012.

- **CONSAD Research Corporation, Pittsburgh, Pennsylvania.** 2001. Assist with a review of the 2001 Allegheny County Reappraisal.

Mr. Alex Botkin, Research Director, CONSAD, 121 North Highland Avenue, Pittsburgh 15206; telephone: 1- 412-434-6012.

- **Shawnee County (Topeka), Kansas.** 2001. Modeling assistance.

Mr. Mark Hixon, Shawnee Co Appraiser, 1515 NW Saline, Topeka, KS 66618; telephone: 1- 785-233-6001.

- **Arlington County, Virginia.** 2001-2003. Litigation assistance involving an anchor department store. Assistance with time trends and assessment performance analysis.

Mr. Tommy Rice, Director of Real Estate Assessments, #1 Courthouse Plaza, 2100 Clarendon Blvd, Suite 611, Arlington, Virginia 22201; telephone: 1-703-228-3920.

- **Pierce County (Tacoma), Washington.** 2001- 2005. Provide modeling planning and training and help develop condominium, vacant land, apartment, and commercial models.

Ms. Kathy Fewins, Deputy Assessor, Pierce County Assessor's Office, 2401 South 35th Street. Room 142, Tacoma, Washington 98409-7498; telephone: 1-253-798-2715.

- **Farranta Consulting Limited.** 2001-2002. Assist in a study of the feasibility of CAMA modeling for second-tier municipalities in Alberta.

Mr. Angus MacKay, 11821 74th Ave, Edmonton, Alberta T6G 0G5; telephone: 1-780-433-5052.

- **Barents Group of KPMG Consulting, Inc.** 2001 to 2002. Assist with installation of new property tax system in Kosovo.

Joseph K. Eckert, Ph.D., Barents Group, KPMG Tower, 1676 International Drive, McLean, Virginia 22102-5700; telephone: 1-703-747-5700.

- **Municipality of Anchorage, Alaska.** 2002. Evaluate current computer-assisted mass appraisal system and recommend strategies for addressing deficiencies.

Mr. Don M. (Marty) McGee, Assessor, Municipality of Anchorage, 632 West 6th Avenue, Anchorage, Alaska 99501; telephone: 1 907 343 9897; McGeeDM@ci.anchorage.ak.us.

- **ARD, Inc.** 2002-2004. Assist with the introduction of a broad-based real property tax in the Republic of Rwanda as part of a USAID-funded fiscal decentralization initiative. Help design procedures and forms, assist with training and organizational development, and advise on legislation.

Mr. Robert Kehew, Director of International Activities, ARD, Inc., 1601 North Kent Street, Suite 800, Arlington, Virginia 22209, 703 807 5700.

- **Center of Excellence in Finance, Ljubljana, Slovenia.** 2002 and 2005. Participate in seminar on property tax reform for officials from Balkan countries.

Ms Mira Dobovišek, Director, Center of Excellence in Finance, Cankarjeva 18, 1000 Ljubljana, Slovenia; telephone: 386 1 4766 440; mira.dobovisek@cef-see.org.

- **Minard Hulse, Attorney at Law.** 2002-2004. Provide expert opinion in challenge of the apportionment of the estimated market value of real property in a school district that spans several assessment districts.

Mr. Minard E. Hulse, Jr., Attorney at Law, 195 North Harbor Drive, Suite 4303, Chicago, Illinois 60601; telephone: 1 312 540 9393; mhulse@msn.com.

- **City of Saskatoon, Saskatchewan.** 2002. Provide assistance with implementing MRA for residential properties.

Mr. Gord Lawson, Assessor, 222 3d Avenue, Saskatoon, SK, Canada S4P 3C8; 1-253-798-2715.

- **Strategica.** 2002. Provide consulting assistance for a review of the office of the Assessor-Recorder on behalf of the Solano County (California) Board of Supervisors, with responsibility for evaluating property tax assessment resources and procedures, plans for the development of a geographic information system, and the in-house information technology system used to support the Assessor-Recorder, Auditor-Controller, and Treasurer-Tax Collector.

Mr. David Howe, President, Strategica, Inc. 24539 SE 39th Place, Issaquah, WA 98029, telephone: 1-425 427-5269

- **BearingPoint.** 2002-2003. Provide statistical expertise in the evaluation of a claim of racial discrimination in the assessments of a town in New York

Dr. Joseph Eckert, Director of Property Tax Programs, 1676 International Drive, McLean, Virginia 22102-5700; telephone: 1-703-747-5700.

- **City of Regina, Saskatchewan.** 2002-2005. Provide assistance with implementing MRA for residential properties.

Mr. Donald Barr, Assessor, P.O. Box 1790, Regina, SK, Canada S4P 3C8; 1-306-777-7245.

- **Metropolitan Mayors' Caucus.** 2003. Assist in study of commercial property valuation in Cook County (Chicago), Illinois.

Richard F. Dye, PhD., Professor of Economics, Lake Forest College, 555 North Sheridan Road, Lake Forest, Illinois 6004; telephone: 847 735 5131.

- **Indiana Fiscal Policy Institute.** 2003 to 2005. Provide statistical and technical support in a ratio study of the 2002 reassessment, which was the first in the State of Indiana on a market value basis.

Mr. Steve Johnson, President, Indiana Fiscal Policy Institute, 1 North Pennsylvania Street, Suite 1000, Indianapolis, Indiana 46204; telephone 1-317-237-2890.

- **BearingPoint.** 2003-2004. Develop a valuation model and write custom software for the Kosovo Housing and Property Directorate to implement it as part of a program to provide compensation or reparations to displaced persons and other victims of discrimination.

Sally Powers or Dr. Joseph Eckert, Director of Property Tax Programs, 1676 International Drive, McLean, Virginia 22102-5700; telephone: 1-703-747-5700.

- **The Urban Institute.** 2003 to 2005. Provide advice and training in valuation for property tax purposes in a USAID-sponsored Good Local Governance project in the Republic of Montenegro.

Mr. Peter Epstein, The Urban Institute, 2100 M Street, N.W., Washington, DC 20037; telephone: 202 833 7200; pepstein@ui.urban.org.

- **Nebraska Department of Property Assessment & Taxation.** 2003. Review property tax equalization procedures in the state as part of a settlement of a suit by several school districts challenging the equalization program.

Ms Catherine D. Lang, Property Tax Administrator, Department of Property Assessment & Taxation, 1033 "O" Street, Suite 600, Lincoln, Nebraska, 68508-3686; telephone: 1-402-471-5919.

- **City of Boston, Massachusetts, Assessment Department.** 2003. Provide training and assistance in mass appraisal model building.

Mr. Ron Rakow, Assessment Commissioner, City of Boston, City Hall, Boston, MA 02201. 617-635-4264.

- **Property Assessment Review, St. Louis, Missouri.** 2003-present. Conduct commercial ratio studies and provide expert witness assistance.

Mr. Steve Weber, Valuation Director, Property Assessment Review, 4661 Maryland Avenue, St. Louis, MO 63108. 314-361-4600.

- **Mojave County, Arizona, Assessor's Office.** 2003. Assist in time-share litigation.

Mr. Ron Nickelson, County Assessor, 315 Oak Street, Kingman, AZ 86402. 623-753-0703.

- **Mendez England & Associates.** 2004. Provide advice and training in valuation for property tax purposes in a USAID-sponsored, Development Alternatives, Inc.-managed decentralization project in the Republic of Macedonia.

Mr. William Althaus, Chief of Party, Make Decentralization Work Project, 27 Mart 9, 1000 Skopje, Macedonia.

- **CDC, Ltd.** 2004-2006. Assistance with neighborhood delineation procedures and modeling training.

Mr. Ian Lamont, Senior Consultant, CDC, Ltd., Innovation Centre, Science Research Park, Cromore Road, Coleraine, Northern Ireland BT52 1XE, United Kingdom. +44 28 70 280032.

- **Northern Ireland Valuation and Lands Agency.** 2004 to 2006. Provide training, valuation mentoring, model review, and related revaluation advice and assistance in a provincial revaluation.

David Rainey, Assistant Valuation Commissioner, or Paul McGuckin, Revaluation Manager, Valuation Lands Agency, 56-66 Upper Queen Street, Belfast, Northern Ireland BT9 5GA. +44 28 9054 33927

- **Sharek Logan Collingwood van Leenen LLP, Barristers and Solicitors.** 2004 to 2006. Provide expert assistance in an appeal of the 2004 equalized assessment by Alberta Municipal Affairs.

Mr. Gord Sharek, Sharek Logan Collingwood van Leenen LLP, Barristers and Solicitors, 701, 10060 Jasper Avenue, Edmonton, Alberta, T5J 3R8; telephone: 780 413 3154.

- **Arkansas Assessment Coordination Department.** 2004-2005. Review and make recommendations for ratio studies and provide related software and users manual. Assist in preparation of CAMA systems specifications. Prepare a review of field audit operations and related recommendations.

Ms Debbie Asbury, Director, Arkansas Assessment Coordination Department, 1614 West Third Street, Little Rock, Arkansas 72201-1815.

- **Valuation Office Agency, England and Wales.** 2004. Review CAMA methodologies.

Mike Brankin, Valuation Director. New Court, 48 Carey Street, London WC2A 2JE, England; telephone: +44 20 7530 7200. mike.h.brankin@voa.gsi.gov.uk.

- **Allegheny County, Pennsylvania.** 2005. Ratio study and reappraisal review.

Jim Flynn, Finance Director, or Tim Johnson, IT Dir., 436 Grant Street, Pittsburgh, PA 15219. 412-350-3256.

- **No-Mon-Nee Agricultural Partners.** 2005. Analyze the validity of an equalization study.

Paul A. or Mark A. Boivin, partners, 6286 Goodrich Cor Rd. Addison, VT 05491-9920. 802-475-2494.

- **Orange County (Orlando), Florida.** 2005. Develop a pilot residential model and conduct CAMA modeling workshop.

Mr. Manish Bhatt, IT Director, Office of the Property Appraiser, 200 S. Orange Street, Orlando, FL 32801. Telephone: 407-836-5021.

- **City of Superior, Wisconsin.** 2005. Develop vacant and improved residential models and interface with CAMA system.

Mr. Brad Theien, City Assessor, 1316 N. 14th Street, Superior, WI 54880. Telephone: 715-395-7221.

- **Village League to Save Incline Assets.** 2005. Provide advice in administrative proceedings concerning the methods used to value land in Incline Village (Lake Tahoe), Nevada.

Mr. Todd A. Lowe, 77 Shoreline Circle, Incline Village, Nevada 89451; telephone: 775 831 0430.

- **Pierce Atwood LLP.** 2005. Provide advice regarding methods used to value land near the Atlantic Ocean in Yarmouth, Maine.

Mr. Michael S. Wilson, Pierce Atwood LLP, One Monument Square, Portland, Maine 04101; telephone: 207 791 1150

- **Fulton County, Georgia, Board of Assessors.** 2006 to present. Analysis of Fulton County Board of Assessors property tax system and mentoring in mass appraisal modeling.

Mr. Burt Manning, Chief Appraiser, Fulton County Board of Assessors, Fulton County Government Center, 141 Pryor Street, S.W., Suite 2052, Atlanta, Georgia 30303; telephone: 404 730 6434.

- **Hamilton County, Indiana.** 2006. Assist county assessor with a ratio study analysis of success of application of trending factors.

Ms Debbie Folkerts, County Assessor, Hamilton County, 33 North 9th Street, Noblesville, Indiana 46060; telephone: (317) 776-9668

- **West End Neighborhood Taxpayers (WENT).** 2006- Help a taxpayers group address inter-neighborhood assessment inequities.

Ms Hala Makowska, 23 Allapartus Road, Ossining, New York 10562; telephone: 914 432 8868

- **Baker & Daniels LLP.** 2006- Assist in an appeal involving a discriminatory assessment of a shopping center.

Mr. Stephen Paul, Attorney at Law, Baker & Daniels, LLP, 300 North Meridian Street, Suite 2700, Indianapolis, Indiana 46204; telephone: 317 237 1174.

- **Coalition for Excellence in Schools.** 2006. Expert witness assistance with ratio studies and equalization funding.

Audrey McIntosh, Attorney at Law, 612 East Capitol Avenue, Jefferson City, MO 65102. Tepephone: 573 635 7838.

- **Saskatchewan Assessment Management Agency.** 2006-2007. Provide assistance with modeling smaller municipalities and assessment quality control.

Mr. Brad Korbo, Saskatchewan Assessment Management Agency, 200-2201 11th Avenue, Regina, Saskatchewan, Canada S4P 0J8. Telephone: 306 924 8070

- **Neill, Terrill & Embree, L C.** 2006-present. Commercial sales ratio study and related assistance.

Mr. Wayne Tenenbaum, 4707 W. 135th Street, Suite 240, Leawood, KS 66224; telephone: 913 814 8900.

- **International Land Systems, Inc.** 2006-2007. Assess the property tax system in the Commonwealth of the Bahamas and prepare a report on land policy and administration issues.

Mr. Peter Rabley, President, International Land Systems, Inc., 8401 Colesville Road, Suite 630, Silver Spring, Maryland 20910-3312; telephone: 1 301 587 7531. Jeffrey Euwema, Chief of Party; telephone: 242 466 3476.

- **City of Virginia Beach, Virginia.** 2007 - Review of commercial and residential reassessment processes.

Mr. J.D. Banagan, Real Estate Assessor, City of Virginia Beach, 2424 Courthouse Drive, Municipal Center, Building 18, Virginia Beach, Virginia 23456; telephone: 757-385-4601.

- **Land Registry of Iceland.** 2007-present. Assistance with revaluation planning and modeling strategies.

Mr. Örn Ingvarsson. Director of Valuation and Economics, Lands Registry of Iceland, Borgartúni 21, 105 Reykjavík, Iceland. Telephone: 354 515 5310.



ALMY, GLOUDEMANS, JACOBS & DENNE

Property Taxation and Assessment Consultants

7630 North 10th Avenue, Phoenix, Arizona 85021, USA

Telephone: 1-602-870-9368; Fax: 1-602-661-2114

<http://www.agjd.com>

Qualifications and Company Experience

Almy, Gloudemans, Jacobs & Denne (formerly Almy, Gloudemans & Jacobs) is a partnership formed in 1991. The firm works exclusively in property tax and assessment administration, chiefly for governments, international development agencies, and related institutions. It provides analysis of property tax policy, legislation, and technical issues; structured evaluations of property tax systems and practices, including ratio studies; mass appraisal modeling and value defense; system design, and project management; technical specifications, manuals, and course materials; training; help with strategic planning, business process engineering, and help with integration of property tax, land titling, and geographic information systems.

Its partners are Richard R. Almy, Robert J. Gloudemans, and Robert C. Denne. As can be seen from our biographical sketches, we have considerable practical experience, and we have had leadership roles in the development of professional standards.

- Richard R. Almy has served as Executive Director and Director of Research and Technical Services of the International Association of Assessing Officers (IAAO). Prior to joining IAAO, Mr. Almy was an appraiser with the Detroit Board of Assessors, where he gained experience in land valuation, developing and maintaining cost schedules, ratio studies, and in-house revaluation projects. Mr. Almy is a co-author of *Assessment Practices: Self-Evaluation Guide* (IAAO, 1991 and 2003) and a senior technical editor of the IAAO textbook, *Property Appraisal and Assessment Administration* (1990). He was project director and a coauthor of *Improving Real Property Assessment: A Reference Manual* (IAAO, 1978). In addition to contributing to a number of IAAO's assessment standards, Mr. Almy has served as a member of the Appraisal Foundation's mass appraisal task force, which drafted standard 6 (on mass appraisal) of the Uniform Standards of Professional Appraisal Practice. He has directed or participated in over eighty consulting projects and teaching assignments in twenty-three countries in North America, Europe, Africa, and Asia. Mr. Almy specializes in structured, systematic approaches to finding practical ways to improve property tax systems.
- Robert J. Gloudemans is a former Senior Research Associate for the IAAO. He is a former Supervisor of Computer Assisted Appraisal and Director of Research and Equalization for the Arizona Department of Revenue. He is the author of *Mass Appraisal of Real Property* (IAAO, 1999), a principal author and a senior technical editor of *Property Appraisal and Assessment Administration*, and a coauthor of *Assessment Practices: Self-Evaluation Guide* and of *Improving Real Property Assessment: A Reference Manual*. He also is the principal author of many IAAO assessment standards, including the *Standard on the Application of the Three Approaches to Value in Mass Appraisal* (1983), the *Standard on Mass Appraisal of Real Property* (1984), and the *Standard on Ratio Studies* (1990). He has taught IAAO and other courses and workshops on assessment administration, mass appraisal, and ratio studies in over thirty-five states and provinces and a number of countries outside North America. He has directed or participated in assessment consulting projects for over 100 government agencies, including major revaluation projects in Alberta, Arizona, Colorado, the District of Columbia, Florida,

Manitoba, Ontario, Tennessee, Saskatchewan, and Washington. He specializes in ratio studies, CAMA systems, mass appraisal model building, and related staff mentoring and training.

- Robert C. Denne has served as an independent consultant in assessment administration, and he held several positions with the IAAO, including Deputy Executive Director and Director of Research and Technical Services. Mr. Denne's areas of expertise include information systems, computer-assisted mass appraisal, and ratio studies. He contributed to such books as *Assessment Administration*, *Assessment Practices Self Evaluation Guide*, *Improving Real Property Assessment*, *Property Appraisal and Assessment Administration*, and several IAAO assessment standards. He directed and participated in consulting projects for the IAAO, including countless projects in the U.S. and Canada and one in Argentina. His subsequent consulting work includes work with the States of Arkansas, Nebraska, Oklahoma, Rhode Island, Vermont, and West Virginia as well as the Province of Alberta on a variety of ratio study issues; analyses of assessment equity have also been undertaken for additional clients in Georgia, Indiana, New York, Pennsylvania and Virginia. Analyses of property-tax related information-technology systems were performed for the states of Idaho and Wyoming, the municipality of Anchorage, Solano County, California, and the republics of Bosnia, Herzegovina, Kosovo and Montenegro. Work abroad has included three years in the Russian Federation and briefer recurring stints in Kosovo and Montenegro on property tax reform projects; each has involved development of information technology in addition to valuation aspects. He has served numerous times as a consultant to other, larger consulting firms.

Performance Audits, System Analysis, and Business Process Engineering

AGJD uses a structured approach to making performance audits and defining property tax system needs. Our experience gives us extensive knowledge of all phases of the valuation process—data collection, valuation, review, and appeal—and of the personnel, computing, and funding resources that are required.

During our careers, we have led or participated in dozens of performance evaluations. The evaluations ranged from small local jurisdictions to national property tax systems. The Canadian provinces and U.S. states and territories in which we have worked include Alabama, Alberta, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, the District of Columbia, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Massachusetts, Michigan, Minnesota, Mississippi, Manitoba, Nebraska, New Hampshire, New York, Nova Scotia, Oklahoma, Ontario, Oregon, Pennsylvania, Puerto Rico, Rhode Island, Saskatchewan, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, and Wyoming. We have helped design, implement, or evaluate property tax systems in Argentina, Armenia, Bahamas, Bermuda, Bulgaria, China, Czech Republic, Estonia, Iceland, Georgia, Kosovo, Latvia, Lithuania, Macedonia, Montenegro, Poland, Russia, Rwanda, Slovak Republic, Slovenia, South Africa, Trinidad and Tobago, and the United Kingdom.

Ratio Studies and Equalization

The design and evaluation of ratio studies and provincial and state equalization programs are areas of specialty. We have experience with the ratio studies and equalization programs of Alberta, Arizona, Arkansas, Colorado, Connecticut, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Massachusetts, Minnesota, Nebraska, New Hampshire, New York, Oklahoma, Oregon, Rhode Island, Saskatchewan, Tennessee, Texas, Vermont, Virginia, Washington, West Virginia, and Wyoming.

Strategic Planning

We believe successful efforts to improve property tax administration often require a strategic planning approach. Our strategic planning experience includes Cook County, Illinois; the City of Edmonton, Alberta; the Florida Department of Revenue; the Saskatchewan Assessment Management Agency; the City of Winnipeg, Manitoba; and the Republic of Armenia.

Revaluation Project Requirements, Planning, and Oversight

We have extensive knowledge of all phases of the revaluation project process—ranging from determining the need for a revaluation through development of project specifications for data collection, valuation, review, and appeal. We also are experienced in estimating personnel, computing, and funding requirements.

We have helped the states of Connecticut, Oklahoma, and West Virginia develop plans for statewide revaluations. We reviewed a revaluation program in Saskatchewan and have helped the Province develop a quality assurance program. We have performed similar services for local governments, including Boston, Massachusetts; Brevard County, Florida; the District of Columbia; Edmonton, Alberta; Erie County, Pennsylvania; Lancaster County, Pennsylvania; Kent County, Delaware; New Castle County, Delaware; Peoria County, Illinois; Shelby County, Tennessee; and Virginia Beach, Virginia.

Computer-Assisted Mass Appraisal (CAMA) Systems

Our work with computer-assisted mass appraisal (CAMA) systems includes:

- Evaluations of in-place CAMA systems for the Municipality of Anchorage, Alaska; the State of Arizona; Boulder County, Colorado; Brevard County, Florida; the City of Calgary, Alberta; the Tax Commission of Idaho; Cook County, Illinois; the District of Columbia; the City of Edmonton, Alberta; Fulton County, Georgia; the Town of Greenwich, Connecticut; Kent County, Delaware; the State of Massachusetts; New Castle County, Delaware; Oklahoma County, Oklahoma; the Province of Saskatchewan; Sedgwick County, Kansas; the City of St. Albert, Alberta; Solano County, California; Tulsa County, Oklahoma; the City of Winnipeg, Manitoba; Wyandotte County, Kansas; and the State of Wyoming, as well as England, Iceland, and Cape Town, South Africa.
- Assistance with CAMA system procurement. This has included developing specifications, evaluating proposals, and monitoring implementation. Clients we have served in one or both of these capacities include the State of Alaska; Allegheny County (Pittsburgh), Pennsylvania; the State of Arizona; the State of Connecticut; Cook County, Illinois; the District of Columbia; Dona Ana County, New Mexico; the City of Edmonton, Alberta; Erie County, Pennsylvania; the State of Massachusetts; Peoria County, Illinois; the City of Portsmouth, New Hampshire; Shelby County (Memphis), Tennessee; the State of West Virginia; and the City of Winnipeg, Manitoba. These evaluations included comparisons of system functional capabilities, provisions for staff training and system support, and cost.
- Hands-on experience in CAMA system development and mass appraisal model building in the Republic of Armenia; the State of Arizona; Brevard County, Florida; the City of Calgary, Alberta; Cook County, Illinois; the City of Detroit, Michigan; the District of Columbia; Douglas County, Colorado; the City of Edmonton, Alberta; Jefferson County, Colorado; Johnson County, Kansas; Kent County, Delaware; Kosovo; Maricopa County (Phoenix), Arizona; the Republic of Montenegro; the State of

New York; Northern Ireland; Pima County (Tucson), Arizona; the Province of Ontario; Polk County, Iowa; Shelby County, Tennessee; Shawnee County, Kansas; the City of Superior, Wisconsin; the Republic of Trinidad and Tobago; Tulsa County, Oklahoma; the City of Two Rivers, Wisconsin; and the City of Winnipeg, Manitoba.

Writing

Project reports, requests for proposals (RFPs), manuals, and the like must be well organized and written if they are to communicate requirements clearly. As the discussion of our individual qualifications reveals, we have extensive experience in writing professional treatises, professional standards, technical specifications, and training and testing materials.

Teaching

Our first-hand experience with teaching in property tax policy and administration, valuation, CAMA systems, ratio studies, and other subjects helps us anticipate the views and needs of property tax administrators. Mr. Gloudemans has taught the following courses and workshops for the International Association of Assessing Officers: Fundamentals of Assessment Ratio Studies; 201, Land Valuation; 202, Advanced Income Approach; 301, Mass Appraisal of Residential Property; 302, Mass Appraisal of Income Property; 303, Computer Assisted Appraisal Systems; 305, Mass Appraisal Model Building; and 306, Advanced Mass Appraisal Modeling for Income Properties. He is a primary author of many IAAO instructor and student reference manuals. Mr. Gloudemans has also taught University of British Columbia courses and courses in mass appraisal modeling building using SPSS to client jurisdictions. These clients include the cities of Boston, Calgary, Edmonton, and Winnipeg; Brevard and Orange counties, Florida; Cook County, Illinois; Johnson and Shawnee counties, Kansas; Jefferson and Summit counties, Colorado; Pierce and Snohomish counties, Washington; the Institute of Iowa Assessors; the states of Arizona, Florida, Kansas, and New York; and the provinces of Alberta, Nova Scotia, Ontario, and Saskatchewan. Mr. Almy teaches valuation and property taxation courses in Europe and Asia for the Organization for Economic Cooperation and Development, and he helped write the materials for these courses. Mr. Almy and Mr. Gloudemans are members of the teaching faculty of the Lincoln Institute of Land Policy. We also have both group and individual tutorial teaching experiences in the areas of valuation model building, ratio studies, and introducing market value-based property tax systems.

Reputation for Competence and Objectivity

Evaluating property tax systems and developing solutions require competence, independence and objectivity. Different agencies and tiers of government have different priorities, and tensions among different parties are inherent in property tax administration. Even well informed professionals will disagree as to the nature of problems and as to solutions.

We think Almy, Gloudemans, Jacobs & Denne has established a reputation for competence, fairness, objectivity, and even-handedly representing differing perspectives, as our many long-term client relationships testify. We are not a revaluation contractor, and we do not sell CAMA software.

CLIENTS

Below we list chronologically our clients since the formation of Almy, Gloudemans & Jacobs in 1991 (with current references where they are available):

- **International Association of Assessing Officers.** 1991-1992. Assist the Research and Technical Services Department conduct reviews of the Wyandotte County, Kansas, Appraiser's Office and the Sedgwick County, Kansas, Appraiser's Office. Develop a prototype manual for an ad valorem property tax in Poland.
- **Peoria County, Illinois, Supervisor of Assessments.** 1991. Conduct a needs analysis and develop an automation plan for the county's property assessment systems; assist in CAMA software selection.

Mr. Paul Chamberlain, Supervisor of Assessments, Peoria County, Courthouse, Room 301, 324 Main Street, Peoria, Illinois 61602; telephone: 1-309-672-6910.

- **Washington Attorney General's Office.** 1991-1992. Assistance with ratio studies and discrimination claims filed by the railroad and airline companies.

Mr. Cameron Comfort, Assistant Attorney General, 415 General Admin. Bldg, P.O. Box 40123, Olympia, Washington 9850; telephone: 1-360-664-7429.

- **Tennessee Office of the Attorney General.** 1991-1992 and 1996-1997. Consulting and expert witness assistance with railroad and airline litigation.

Mr. Tom Fleming, Assistant Comptroller for Assessments, Cordell Hull Bldg, Nashville, Tennessee 37243; telephone: 1-615-401-7777.

- **Iowa Department of Revenue.** 1991-1992. Expert witness assistance with ratio studies and railroad litigation.

Mr. Richard Stadley, Ratio Study Supervisor, Hoover Bldg, Des Moines, IA 50319. 1-515-281-4040.

- **Shelby County (Memphis), Tennessee, Assessor.** 1989-1993. Provide management assistance on reappraisal and implementation of a new CAMA system. Develop market and income models for apartment and commercial properties.

Shelby County Assessor, 160 North Mid America Mall, 4th Floor, Memphis, Tennessee 38103; telephone: 1-901-576-4202.

- **Cook County (Chicago), Illinois, Assessor.** 1990 to present. Assist the County Assessor develop a strategic plan. Provide ongoing implementation assistance in data needs analysis, mass appraisal modeling, communicating mass appraisal models using the base home approach, computerization generally, and policy initiatives. Evaluate the state's ratio studies. Provide training and assistance in valuing commercial and industrial properties.

Mr. James Houlihan, Assessor of Cook County, 118 North Clark Street, Chicago, Illinois 60602; telephone: 1-312-443-5300. Ms. Margie Cusack, Chief of Assessment Operations, telephone: 1-312-603-5340.

- **Washtenaw County, Michigan, Equalization Department.** 1992, 2002, 2003. Provide training and mentoring in the use of statistical software for equalization studies.

Mr. Ramon Patel, Equalization Director, Washtenaw County, P.O. Box 8645, Ann Arbor, Michigan 48107.

- **Illinois Property Assessment Institute.** 1992. Write materials for a revised and expanded basic course (B-100), incorporating the duties of assessment personnel and reflecting IAAO's *Property Appraisal and Assessment Administration*.

Mr. Michael W. Ireland, Executive Director, Illinois Property Assessment Institute, 200 West Front Street, Bloomington, Illinois 61701; telephone: 1-309-828-6016.

- **Florida Department of Revenue, Ad Valorem Tax Division.** 1992 to present. Review the in-depth (appraisal ratio) study process for monitoring county assessment performance and develop an alternative sales ratio methodology, based on supporting independent sales ratio studies. Provide ongoing implementation assistance. Develop a procedures audit manual.

Mr. Mike Ziegler, Director of Centrally Valued Properties, Florida Department of Revenue, 325 John Knox Road, Building K, Tallahassee, Florida 32303; telephone: 1-850-922-7942. Mr. Al Mobley, Equalization Manager, telephone: 1-850-487-0945

- **Saskatchewan Assessment Management Agency and the Cities of Moose Jaw, Prince Albert, Regina, and Saskatoon.** 1992. Conduct a comprehensive evaluation of the reassessment program in process, including its conformity with accepted principles, the status of its implementation, the accuracy of values through sales ratio studies, taxation issues to control tax shifts, and future enhancements to the appraisal system.

Mr. Murray Cooney, Chief Executive Officer, Saskatchewan Assessment Management Agency, 2201 11th Avenue, Suite 200, Regina, Saskatchewan S4P 0J8, Canada; telephone: 1-306-924-8026.

- **Jackson & Kelly.** 1992-1993. Assist with resolution of a reappraisal contract dispute.

Mr. Blane Michael, Jackson & Kelly, Attorneys at Law, P.O. Box 553, Charleston, West Virginia 25322; telephone: 1-304-340-1000.

- **Organization for Economic Cooperation and Development.** 1992 to present. Develop training materials and provide training in valuation and property taxation to officials from ex-communist countries in training centers in Ankara, Beijing, Budapest, Copenhagen, Petrozavodsk, Tallinn, Vienna, and Vilnius. Provide technical assistance and training in Bulgaria, the Czech Republic, Estonia, Latvia, Lithuania, the Slovak Republic, and Slovenia.

Jeffrey Owens, Head, Center on Tax Policy and Administration, Organization for Economic Cooperation and Development, 2, rue André Pascal, 75775 Paris Cedex 16, France; telephone: +33 1 45 24 9108.

- **Kent County, Delaware, Board of Assessment.** 1993. Review assessment standards and operations and develop a reassessment plan, including enhancement of CAMA system and training of appraisal staff.

Mr. Thomas M. Golder, Secretary, Kent County Board of Assessment, 414 Federal Street, Dover, Delaware 19901; telephone: 1-302-736-2150.

- **City of Portsmouth, New Hampshire.** 1993. Evaluate proposals for a revaluation and installation of a CAMA system.
- **International City/County Management Association.** 1993-1998. Provide technical assistance and training in property taxation, valuation, computer-assisted mass appraisal, and cadastral record systems to the Ministry of State Revenues and the State Committee of Real Property Cadastre in the Republic of Armenia.
- **Massachusetts Department of Revenue, Division of Local Services.** 1993. Evaluate the state's PC-based computer-assisted mass appraisal system and implementation program.

Ms Marilyn Browne, Chief, Bureau of Local Assessment, P.O. Box 9490, Boston, Massachusetts 02205-9490; telephone: 1-617-727-2300.

- **Henry County, Georgia.** 1993-94. Expert witness assistance in an assessment discrimination claim.

Mr. Ernest D. Blount, Blount & Cash, P.O. Box 427, Stockbridge, Georgia 30281. 1-404-474-2085.

- **Johnson County, Kansas, Appraiser.** 1993 to 1998; 2001-2002. Assist with sales ratio software development and valuation modeling and training.

Mr. Paul A. Welcome, Appraiser, Johnson County, 111 South Cherry Street, 2nd Floor, Olathe, Kansas 66061-3441; telephone: 1-913-715-0001. Mr. Larry Clark, Operations Manager, telephone: 1-913-715-0007.

- **Brevard County, Florida, Property Appraiser.** 1993 to 2000. Assist with CAMA system design and valuation modeling.

Mr. Lance Larsen, Chief Deputy, Brevard County, County Courthouse, 5th Floor, Titusville, Florida 32781; telephone: 1-407-321-264-6702.

- **New Castle County, Delaware, Assessment Division.** 1994-1995. Review current assessment practices and develop a reassessment plan incorporating a state-of-the-art CAMA system.

Mr. Albert Valiante, Assessment Division, New Castle County, 800 N. French Street, Wilmington, Delaware 19801; telephone: 1-302-571-7598.

- **Deloitte & Touche.** 1994. As a subcontractor, assist in an evaluation of the assessment appeals process in the City of Winnipeg, Manitoba.

Mr. Jean-Paul Gobel, Partner, Deloitte & Touche, 360 Main Street, Suite 2200, Winnipeg, Manitoba R3C 3Z3; telephone: 1-204-942-0051.

- **Connecticut Office of Policy and Management.** 1994 and 1997. Develop a request for proposals (RFP) for a CAMA system and a statewide revaluation. Develop performance-based testing standards for municipal revaluations.

Office of Policy and Management, P.O. Box 341441, 450 Capitol Avenue, Hartford, Connecticut 06134-1441; telephone: 1-860-418-6231.

- **City of Winnipeg, Manitoba, Assessment Department.** 1994 to 2005. Help develop a CAMA system RFP, help select a vendor, help with planning and carrying out revaluation activities, and assist in value defense. Provide modeling training and assistance in developing vacant land and commercial models.

Brian Moore, City Assessor, City of Winnipeg, 65 Garry Street, 3rd Floor, Winnipeg, Manitoba R3C 4K4; telephone: 204-986-2951. Charlie Colatruglio, Reappraisal Manager: 1-204-986-2936.

- **Nebraska Department of Revenue.** 1994. Evaluate sales ratio study performance standards and procedures of the Nebraska State Board of Equalization and Assessment and recommend improvements.

Mr. Dennis Donner, Nebraska Department of Property Assessment and Taxation, 1033 "O" Street, Suite 600, Lincoln, Nebraska 68508; telephone: 1-402-471-5986.

- **New York State Division of Equalization and Assessment.** 1994. Provide consultation and testimony in State Board hearings.

- **Kentucky Revenue Cabinet.** 1994-1995. Evaluate certification and equalization process of the Department of Property Taxation and recommend improvements. Evaluate county property valuation administrator salaries and staffing. Provide expert witness assistance in a cable TV case.

Jim Livers, Deputy Secretary, Kentucky Revenue Cabinet, 200 Fair Oaks Lane, Frankfort, Kentucky 40620; telephone: 1-502-564-7824.

- **Indiana Civil Liberties Union.** 1994-1995. Assist with a challenge of the constitutionality of Indiana's "true tax value" standard of valuation.

Thomas Atherton, Esq., Bose, McKinney & Evans, LLP., 2700 First Indiana Plaza, 135 North Pennsylvania Street, Indianapolis, Indiana 46204; telephone: 1-317-684-5000.

- **Oregon Department of Revenue.** 1994-1996, 2000. Assist with litigation and ratio studies.

Ms Marilyn Harbor, Attorney, Oregon Department of Justice, 1162 Court Street NE, Salem, Oregon 97310; telephone: 1-503-278-4620.

Mr. Douglas Adair, Attorney, Oregon Department of Justice, 1162 Court Street NE, Salem, Oregon 97310; telephone: 1-503-378-6060.

- **West Virginia Department of Tax and Revenue.** 1994 to 2001. Assist with litigation, ratio studies, and other statistical matters.

Ms Katherine Schultz, Senior Deputy Attorney General, 1900 Kanawha Blvd E, State Capitol. Room W435, Charleston, West Virginia 25305; telephone: 1-304-558-2522.

Mr. Jerry Knight, Director, Property Tax Division, West Virginia Department of Tax and Revenue, 1124 Smith Street, Greenbrooke Bldg, Charleston, West Virginia 25328; telephone: 1-304-558-8556.

- **Douglas County, Colorado.** 1995-1999. Training and assistance with modeling and time trends.

Ms Nicki Hoy, Douglas County Assessor, 100 Third Street, Castle Rock, Colorado 80104; telephone: 1-303-660-7355. Lisa Frizzel, Chief Deputy, telephone 1-303-660-7441.

- **Minnesota Department of Revenue.** 1995. Review sales ratio study program.

Mr. Leonard F. Peterson, Supervisor, Sales Ratio Unit, Property Tax Division, Minnesota Department of Revenue, 10 River Park Plaza, St. Paul, Minnesota 55146-3340; telephone: 1-612-297-2166.

- **Lancaster County, Pennsylvania, Board of Assessment Appeals.** 1995. Review reappraisal.

Mr. Phil Rainey, Jr., Director of Assessments, Lancaster County, 50 North Duke Street, Lancaster, Pennsylvania 17608-3480; telephone: 1-717-299-8381.

- **Town of Greenwich, Connecticut, Board of Estimate and Taxation.** 1995 and 1998. Review assessment and collection functions. Assist with litigation.

Mr. Robert Morgan, Comptroller, Town of Greenwich, Town Hall, 101 Fieldpoint Road, Greenwich, Connecticut 06830; telephone: 1-203-662-7720.

- **Republic of Trinidad and Tobago.** 1995-1996. Almy, Gloudemans & Jacobs, as a member of a joint venture, helped design and test a system of property taxation based on improved capital (market) value.

- **E. Jeannie Navarro & Associates.** 1995-2002. Assistance with equalization cases and issues.

E. Jeannie Navarro, 1410 W. 6th Street, Austin, Texas 78702; phone: 512-477-6255.

- **Kavoussi & Associates.** 1995-2002. Assistance with equalization cases and issues.

Rastam Kavoussi, President, Kavoussi & Associates, Tenth Floor - Tower Life Bldg, San Antonio, Texas 78205; telephone: 1-210-225-6410.

- **National Economic Research Associates, Inc.** 1995-1998. Provide on-site technical direction and assistance under contract with the National Economic Research Associates, Inc. (NERA), in conjunction with the *Center for Financial Engineering in Development* (CFED), the *Urban Institute*, and *Georgia State University* in market value-based property tax system development and demonstration projects for the Russian Federation in multiple cities (principally Novgorod and Tver) and later in the Novgorod oblast.

- **State of Rhode Island.** 1996 and 2000-2001. Review assessment practices in the state. Make recommendations for ratio studies and equalization.

Mr. James Savage, Supervisor, Tax Equalization Section, Office of Municipal Affairs, Department of Administration, One Capitol Hill, Providence, Rhode Island 02908; telephone: 1-401-222-2885.

- **Public Service Company of New Hampshire.** 1996-1997. Assistance with assessment issues in litigation.

Mr. Leonard Gerzon, Public Service Company of New Hampshire, 1000 Elm Street, P.O. Box 330, Manchester, New Hampshire 03195; telephone: 1-603-634-2435.

- **Washington Department of Revenue.** 1996. Develop and conduct a one-day seminar on self-evaluation of assessment practices.

Mr. William N. Rice, Assistant Director, Department of Revenue, Property Tax Division, P.O. Box 47471, 6004 Capitol Boulevard, Olympia, Washington 98504-7471; telephone: 1-360-753-5503.

- **SPSS, Inc.** 1996 and 2005. Develop "white papers" on "More Defensible Values with Statistic." and "Property Valuation with SPSS."

Mr. Michael Casey, State and Local Governments Accounts Manager, SPSS, Inc., 233 South Wacker, 11th Floor, Chicago, Illinois 60606-6307; telephone: 1-313-665-3301.

- **Government of Bermuda, Ministry of Finance.** 1996-1997. Review property tax system.

Mr. Peter Hardy, Financial Secretary, Ministry of Finance, 30 Parliament Street, Hamilton HM 12, Bermuda; telephone: 1-441-295-5151.

- **Mississippi State Tax Commission.** 1996-2000. Assist with ratio study design and litigation.

Mr. Robert Megginson, Director, Property Tax Bureau, Mississippi State Tax Commission, P.O. Box 960, Jackson, Mississippi 39205; telephone: 1-601-923-7636.

- **Hernando County, Florida.** 1997. Expert witness assistance in an assessment equalization suit.

Mr. Gaylord Wood, Wood & Stuart, 304 SW 12th Street, Ft. Lauderdale, Florida 3315; telephone: 1-954-463-4040.

- **New York State Office of Real Property Services.** 1996 to present. Review equalization procedures and provide litigation assistance. Study methods for developing trends in real property values. Provide training and assistance in valuation model building. Work with stakeholders.

Mr. David Williams, Chief of Field Operations, New York State Office of Real Property Services, 16 Sheridan Avenue, Albany, New York 12210-2714; telephone: 1-518-474-5711.

- **Alberta Municipal Affairs, Assessment Services Branch.** 1997 to 2006. Evaluate the preparedness of the Cities of Calgary and Edmonton to produce high quality mass appraisal reassessments in 1998

for taxation in 1999. Review audit and equalization process and assist with implementation of our recommendations, including drafting audit manuals and presenting recommendations to stakeholders. Review a draft assessment manual for the Assessment Valuation Steering Committee. Conduct valuation-modeling workshops. Assist in defense of appeals of equalization procedures. Review of detailed (performance) audit program.

Mr. Steve White, Executive Director, Assessment Services Branch, Alberta Municipal Affairs, 15th Floor, Commerce Place, 10155 102 Street, Edmonton, Alberta, T5J 4L4; telephone: 1-780-422-1377.

- **Saskatchewan Assessment Management Agency.** 1996-1998. Help develop a quality assurance program for a province-wide reappraisal, including training in computer-assisted mass appraisal.

Mr. Murray Cooney, Chief Executive Officer, Saskatchewan Assessment Management Agency, 2201 11th Avenue, Suite 200, Regina, Saskatchewan S4P 0J8; telephone: 1-306-924-8026.

- **Jefferson County, Colorado.** 1996 to present. CAMA systems design, modeling, time trend analysis, and training.

Ms Sue Sterrett, Residential Coordinator, 100 Jefferson County Parkway, Golden, Colorado 80429; telephone: 1-303-271-8610.

- **Municipal Property Assessment Corporation.** 1996-2004. Provide modeling training and revaluation assistance; assist with CAMA system redesign and enhancements.

Mr. Larry Hummel, Vice President, Municipal Property Assessment Corporation, 1305 Pickering Parkway, Pickering, Ontario L1V 3P2; telephone: 1-905-433-5717. Mr. Brian Guerin, CAMA Manager, telephone: 1-905-837-6203.

- **Arizona Department of Revenue, Property Valuation and Equalization Division.** 1997 to present. Provide training and assist with CAMA systems design and valuation modeling.

Cheryl Leyba, Deputy Director for Property Valuation, Arizona Department of Revenue, 1600 W. Monroe, Phoenix, Arizona; telephone: 1-602-716-6807; Mr. Steve Barney, Supervisor of Locally Assessed Property, telephone: 1-602-716-6863.

- **City of Edmonton, Alberta.** 1997 to 2005. Annual revaluation assistance including planning, staffing, training, mass appraisal model building, and computer system requirements.

Mr. Stan Dilworth, City Assessor, City of Edmonton, Chancery Hall, 3 Sir Winton Churchill Square, Edmonton, Alberta T5J 2C3; telephone: 1-780-496-5001.

- **Oklahoma Tax Commission.** 1997-2001. Review equalization and performance audit procedures. Assist with making improvements in procedures. Present report on personal property ratio studies.

Mr. Jeffrey Spelman, Director, Ad Valorem Division, Oklahoma Tax Commission, 2501 Lincoln Boulevard, Oklahoma City, Oklahoma 73194; telephone: 1-405-521-3178.

- **David M. Griffiths & Associates, Ltd.** 1997. Develop a prototype organizational design for the Centro de Recaudaciones de Ingresos Municipales (CRIM) of the Commonwealth of Puerto Rico.

Mr. John Johns, Senior Manager, David M. Griffiths & Associates, Ltd., 1633 Bayshore Highway, Suite 380, Burlingame, California 94010-1515; telephone: 1-650-259-1200.
- **Institute of Iowa Certified Assessors.** 1997. Present an SPSS Modeling Workshop.

Mr. Dave Ellis, Calhoun County Assessor, Rockwell, Iowa; telephone: 1-712-297-7500.
- **City of St. Albert, Alberta.** 1997. Review and recommendations re CAMA system.

Kathy Williams, City Assessor, 5 St. Ann Street, St. Albert, Alberta T8N 3Z9; telephone: 1-403-460-2394.
- **Pierce County, Washington.** 1997. Litigation assistance in an assessment appeal case.

Mr. William Bergsten, McGavick Graves, Attorneys at Law, P.O. Box 1317, Tacoma, Washington 98401-1317; telephone: 1-263-627-1181.
- **Pima County, Arizona.** 1997 to present. Develop residential, condominium, and exploratory vacant land and multi-family models. Provide related staff training and assist with CAMA system design.

Mr. William (Bill) Staples, Assessor, 115 N. Church Ave., Tucson, Arizona 85701; telephone: 1-520-792-8079.
- **Barents Group.** 1997. Assist with fiscal and tax reform project in the Republic of Georgia.
- **Assessment Department, City of Calgary, Alberta.** 1997 to present. Assist with valuation modeling and provide related mentoring and training. Develop case problems to test competencies in valuation, ratio studies, and assessment administration.

Mr. Ian McClung, City Assessor, Assessment Department, City of Calgary, P.O. Box 2100, Postal Station M, Calgary, Alberta T2P 2M5; telephone: 1-403-268-4430. Mr. Scot McAlpine, CAMA Director, 403-268-5627.
- **Orange County Florida, Property Appraiser=s Office.** 1994, 1998. Provide training and assist with litigation concerning a computer-assisted mass appraisal system.

Ms Becky Vose, Vose & Blau, Attorneys at Law, 2705 W. Fairbanks Avenue, Winter Park, Florida 32789; telephone: 1-403-645-3735.
- **Nova Scotia Department of Municipal Affairs.** 1998-1999; 2004. Conduct workshops on mass appraisal and SPSS model building. Provide litigation assistance.

Ms. Kathy Gillis, Property Tax Director, 1601 Lower Water Street, PO Box 216, Halifax, Nova Scotia B3J 2M4, telephone: 1-902-424-5671. Mr. Todd Gratto, Reassessment Coordinator telephone: 1-902-893-5810.
- **Vermont Division of Property Valuation and Review.** 1998 to 2002. Evaluate equalization procedures. Assist with litigation.

Ms Theresa Knight, Chief of Operations, Vermont Division of Property Valuation and Review, 109 State Street, Montpelier, Vermont 05609; telephone: 1-802-828-5860.

- **International Access Corporation / International Land Systems, Inc.** 1999. Assessment of the current system of property taxation in the Commonwealth of the Bahamas in conjunction with the development of the Bahamas National Geographic Information System.

Mr. Peter Rabley, President, International Land Systems, Inc., 9525 Georgia Avenue, Suite 205, Silver Spring, Maryland 20910-1439; telephone: 1 301 587 7531.

- **Erie County, Pennsylvania.** 1999. Assist in carrying out a court-ordered revaluation.
- **City of Two Rivers, Wisconsin.** 1999. Develop citywide residential model and interface with the city's CAMA system.
- **New Hampshire Equalization Coalition.** 1999-2000. Assist a coalition of New Hampshire municipalities prepare for litigation challenging the State of New Hampshire's equalization procedures and practices.
- **Wyoming Department of Revenue.** 1999. Evaluate the state's existing CAMA systems.

Jim Felton, Supervisor, Locally Assessed Property, Ad Valorem Tax Division, Wyoming Department of Revenue, Herschler Building, 2 West 122 West 25th Street, Cheyenne, Wyoming 82002-0110; telephone: 1-307-777-5335.

- **Wells Fargo Bank.** 1999 to 2000. Assess accuracy of appraised values of commercial and industrial property in selected large local assessment jurisdictions.
- **American Civil Liberties Union.** 1999-2000. Assist in a challenge to a county's assessment practices, under which the county had not had a reassessment since 1938.

William D. Siegel, Siegel, Fenchel & Peddy, P.C., 400 Garden City Plaza, Suite 100, Garden City, New York 11530; telephone: 1-516-294-8880.

- **International Association of Assessing Officers.** 2000 to 2003. Summarize the responses to the 1999 survey of state and provincial property tax policies and administrative practices. Revise *Assessment Practices: Self-Evaluation Guide*, and write materials on property tax policy and administration, including quality assurance.

Ms Lisa Daniels, Executive Director, IAAO, 314 West 10th Street, Kansas City, Missouri 64105; telephone 1 816 701 8100.

- **District of Columbia, Office of Real Property Taxes.** 2000 to present. Develop residential, condominium, and exploratory apartment and commercial models. Provide related mentoring and training. Develop SPSS sales ratio software and assist with assessment equity analysis.

Mr. Tom Branham, Director, Director of Real Property Assessments, 941 N. Capitol Street, NE, Washington, DC 20002; telephone: 202-442-6702.

- Idaho State Tax Commission.** 2000. Make a performance evaluation of the Commission=s property tax functions, including general supervision, ratio studies and equalization, computing and mapping support to counties, and central assessment of railroads and utilities.

Mr. Gregory Cade, Acting Administrator, County Support Division, Idaho State Tax Commission, P.O. Box 36, 800 Park Boulevard, Plaza IV, Boise, Idaho 83722-0036, Telephone: 1-208-334-3362.
- Douglas County, Nebraska.** 2000. Assistance with time trending and equalization.

Mr. Len Buckwalter, Chief Deputy Assessor, Omaha-Douglas Civic Center, 1819 Farnam Street, Omaha, Nebraska; telephone: 1-402-444-6742.
- El Paso Central Appraisal District.** 2000. Assistance with commercial appeals and assessment discrimination claims.

Mr. Joseph Longoria, Perdue, Brandon, Fielder, Collins & Mott, 2600 Citadel Plaza Dr., Suite 500, Houston, Texas 77008; telephone: 1-713-862-1860.
- Republic of Slovenia, Ministry of Finance.** 2000-2004. Assist in the development of a modern real estate tax and valuation system as part of a World Bank financed real estate registration modernization project.

Ms Neva Žibrik, Head of the Subproject E >Real Estate Tax and Valuation Development,= Department for Taxes and Customs, ĆupanĆiĆeva 3, 1502 Ljubljana, Slovenia; telephone: 386-61-178-5281.
- Lincoln Institute of Land Policy.** 2000 to present. Conduct research into land models and commercial property valuation; assist in valuation seminars and study tour programs, including programs for the Balkan region, the Czech Republic, Estonia, Latvia, Lithuania, the Russian Federation, Slovenia, and the Ukraine.

Mrs. Jane Malme, Fellow, or Ms Joan Youngman, Senior Fellow, Lincoln Institute of Land Policy, 113 Brattle Street, Cambridge, Massachusetts 02138-3400, telephone: 1-617-661-3016.
- Maricopa County (Phoenix), Arizona.** 2001, 2005-2006. Assistance with modeling vacant and improved residential and multi-family properties.

Mr. James R, Thimgan, CAMA Director, Maricopa County Assessor=s Office, 301 W. Jefferson, Suite 330, Phoenix, Arizona 85003; telephone: 1-602-506-3769.
- Real Estate Tax Consultants, Inc.** 2001 to present. Assist with ratio studies and revaluation performance analysis in Allegheny, Fayette, and Lawrence counties in Pennsylvania.

Mr. Wayne Biernacki, President, Real Estate Tax Consultants, Inc., 2600 Boyce Plaza Road, Suite 100, Pittsburgh, Pennsylvania 15241-3949; telephone: 1-412-257-7878.
- International City/County Management Association (ICMA).** 2001-2002. Under the USAID-funded US – Montenegro Partnership for Municipal Development, assess the capacity of Montenegrin

municipalities to implement a market value-based real estate tax; assist with legislation, software design, and valuation.

- **Community Justice Project.** 2001-2002 and 2006 to present. Assistance with reappraisal standards and procedures and analysis of assessment equity in low-value neighborhoods; litigation assistance with equity issues surrounding the law on reappraisal cycles.

Mr. Don Driscoll, Attorney, Community Justice Project, 1705 Allegheny Bldg, 425 Forbes Avenue, Pittsburgh, Pennsylvania 15219; telephone: 1- 412-434-6012.

- **CONSAD Research Corporation, Pittsburgh, Pennsylvania.** 2001. Assist with a review of the 2001 Allegheny County Reappraisal.

Mr. Alex Botkin, Research Director, CONSAD, 121 North Highland Avenue, Pittsburgh 15206; telephone: 1- 412-434-6012.

- **Shawnee County (Topeka), Kansas.** 2001. Modeling assistance.

Mr. Mark Hixon, Shawnee Co Appraiser, 1515 NW Saline, Topeka, KS 66618; telephone: 1- 785-233-6001.

- **Arlington County, Virginia.** 2001-2003. Litigation assistance involving an anchor department store. Assistance with time trends and assessment performance analysis.

Mr. Tommy Rice, Director of Real Estate Assessments, #1 Courthouse Plaza, 2100 Clarendon Blvd, Suite 611, Arlington, Virginia 22201; telephone: 1-703-228-3920.

- **Pierce County (Tacoma), Washington.** 2001- 2005. Provide modeling planning and training and help develop condominium, vacant land, apartment, and commercial models.

Ms. Kathy Fewins, Deputy Assessor, Pierce County Assessor's Office, 2401 South 35th Street. Room 142, Tacoma, Washington 98409-7498; telephone: 1-253-798-2715.

- **Farranta Consulting Limited.** 2001-2002. Assist in a study of the feasibility of CAMA modeling for second-tier municipalities in Alberta.

Mr. Angus MacKay, 11821 74th Ave, Edmonton, Alberta T6G 0G5; telephone: 1-780-433-5052.

- **Barents Group of KPMG Consulting, Inc.** 2001 to 2002. Assist with installation of new property tax system in Kosovo.

Joseph K. Eckert, Ph.D., Barents Group, KPMG Tower, 1676 International Drive, McLean, Virginia 22102-5700; telephone: 1-703-747-5700.

- **Municipality of Anchorage, Alaska.** 2002. Evaluate current computer-assisted mass appraisal system and recommend strategies for addressing deficiencies.

Mr. Don M. (Marty) McGee, Assessor, Municipality of Anchorage, 632 West 6th Avenue, Anchorage, Alaska 99501; telephone: 1 907 343 9897; McGeeDM@ci.anchorage.ak.us.

- **ARD, Inc.** 2002-2004. Assist with the introduction of a broad-based real property tax in the Republic of Rwanda as part of a USAID-funded fiscal decentralization initiative. Help design procedures and forms, assist with training and organizational development, and advise on legislation.

Mr. Robert Kehew, Director of International Activities, ARD, Inc., 1601 North Kent Street, Suite 800, Arlington, Virginia 22209, 703 807 5700.

- **Center of Excellence in Finance, Ljubljana, Slovenia.** 2002 and 2005. Participate in seminar on property tax reform for officials from Balkan countries.

Ms Mira Dobovišek, Director, Center of Excellence in Finance, Cankarjeva 18, 1000 Ljubljana, Slovenia; telephone: 386 1 4766 440; mira.dobovisek@cef-see.org.

- **Minard Hulse, Attorney at Law.** 2002-2004. Provide expert opinion in challenge of the apportionment of the estimated market value of real property in a school district that spans several assessment districts.

Mr. Minard E. Hulse, Jr., Attorney at Law, 195 North Harbor Drive, Suite 4303, Chicago, Illinois 60601; telephone: 1 312 540 9393; mhulse@msn.com.

- **City of Saskatoon, Saskatchewan.** 2002. Provide assistance with implementing MRA for residential properties.

Mr. Gord Lawson, Assessor, 222 3d Avenue, Saskatoon, SK, Canada S4P 3C8; 1-253-798-2715.

- **Strategica.** 2002. Provide consulting assistance for a review of the office of the Assessor-Recorder on behalf of the Solano County (California) Board of Supervisors, with responsibility for evaluating property tax assessment resources and procedures, plans for the development of a geographic information system, and the in-house information technology system used to support the Assessor-Recorder, Auditor-Controller, and Treasurer-Tax Collector.

Mr. David Howe, President, Strategica, Inc. 24539 SE 39th Place, Issaquah, WA 98029, telephone: 1-425 427-5269

- **BearingPoint.** 2002-2003. Provide statistical expertise in the evaluation of a claim of racial discrimination in the assessments of a town in New York

Dr. Joseph Eckert, Director of Property Tax Programs, 1676 International Drive, McLean, Virginia 22102-5700; telephone: 1-703-747-5700.

- **City of Regina, Saskatchewan.** 2002-2005. Provide assistance with implementing MRA for residential properties.

Mr. Donald Barr, Assessor, P.O. Box 1790, Regina, SK, Canada S4P 3C8; 1-306-777-7245.

- **Metropolitan Mayors' Caucus.** 2003. Assist in study of commercial property valuation in Cook County (Chicago), Illinois.

Richard F. Dye, PhD., Professor of Economics, Lake Forest College, 555 North Sheridan Road, Lake Forest, Illinois 6004; telephone: 847 735 5131.

- **Indiana Fiscal Policy Institute.** 2003 to 2005. Provide statistical and technical support in a ratio study of the 2002 reassessment, which was the first in the State of Indiana on a market value basis.

Mr. Steve Johnson, President, Indiana Fiscal Policy Institute, 1 North Pennsylvania Street, Suite 1000, Indianapolis, Indiana 46204; telephone 1-317-237-2890.

- **BearingPoint.** 2003-2004. Develop a valuation model and write custom software for the Kosovo Housing and Property Directorate to implement it as part of a program to provide compensation or reparations to displaced persons and other victims of discrimination.

Sally Powers or Dr. Joseph Eckert, Director of Property Tax Programs, 1676 International Drive, McLean, Virginia 22102-5700; telephone: 1-703-747-5700.

- **The Urban Institute.** 2003 to 2005. Provide advice and training in valuation for property tax purposes in a USAID-sponsored Good Local Governance project in the Republic of Montenegro.

Mr. Peter Epstein, The Urban Institute, 2100 M Street, N.W., Washington, DC 20037; telephone: 202 833 7200; pepstein@ui.urban.org.

- **Nebraska Department of Property Assessment & Taxation.** 2003. Review property tax equalization procedures in the state as part of a settlement of a suit by several school districts challenging the equalization program.

Ms Catherine D. Lang, Property Tax Administrator, Department of Property Assessment & Taxation, 1033 "O" Street, Suite 600, Lincoln, Nebraska, 68508-3686; telephone: 1-402-471-5919.

- **City of Boston, Massachusetts, Assessment Department.** 2003. Provide training and assistance in mass appraisal model building.

Mr. Ron Rakow, Assessment Commissioner, City of Boston, City Hall, Boston, MA 02201. 617-635-4264.

- **Property Assessment Review, St. Louis, Missouri.** 2003-present. Conduct commercial ratio studies and provide expert witness assistance.

Mr. Steve Weber, Valuation Director, Property Assessment Review, 4661 Maryland Avenue, St. Louis, MO 63108. 314-361-4600.

- **Mojave County, Arizona, Assessor's Office.** 2003. Assist in time-share litigation.

Mr. Ron Nickelson, County Assessor, 315 Oak Street, Kingman, AZ 86402. 623-753-0703.

- **Mendez England & Associates.** 2004. Provide advice and training in valuation for property tax purposes in a USAID-sponsored, Development Alternatives, Inc.-managed decentralization project in the Republic of Macedonia.

Mr. William Althaus, Chief of Party, Make Decentralization Work Project, 27 Mart 9, 1000 Skopje, Macedonia.

- **CDC, Ltd.** 2004-2006. Assistance with neighborhood delineation procedures and modeling training.

Mr. Ian Lamont, Senior Consultant, CDC, Ltd., Innovation Centre, Science Research Park, Cromore Road, Coleraine, Northern Ireland BT52 1XE, United Kingdom. +44 28 70 280032.

- **Northern Ireland Valuation and Lands Agency.** 2004 to 2006. Provide training, valuation mentoring, model review, and related revaluation advice and assistance in a provincial revaluation.

David Rainey, Assistant Valuation Commissioner, or Paul McGuckin, Revaluation Manager, Valuation Lands Agency, 56-66 Upper Queen Street, Belfast, Northern Ireland BT9 5GA. +44 28 9054 33927

- **Sharek Logan Collingwood van Leenen LLP, Barristers and Solicitors.** 2004 to 2006. Provide expert assistance in an appeal of the 2004 equalized assessment by Alberta Municipal Affairs.

Mr. Gord Sharek, Sharek Logan Collingwood van Leenen LLP, Barristers and Solicitors, 701, 10060 Jasper Avenue, Edmonton, Alberta, T5J 3R8; telephone: 780 413 3154.

- **Arkansas Assessment Coordination Department.** 2004-2005. Review and make recommendations for ratio studies and provide related software and users manual. Assist in preparation of CAMA systems specifications. Prepare a review of field audit operations and related recommendations.

Ms Debbie Asbury, Director, Arkansas Assessment Coordination Department, 1614 West Third Street, Little Rock, Arkansas 72201-1815.

- **Valuation Office Agency, England and Wales.** 2004. Review CAMA methodologies.

Mike Brankin, Valuation Director. New Court, 48 Carey Street, London WC2A 2JE, England; telephone: +44 20 7530 7200. mike.h.brankin@voa.gsi.gov.uk.

- **Allegheny County, Pennsylvania.** 2005. Ratio study and reappraisal review.

Jim Flynn, Finance Director, or Tim Johnson, IT Dir., 436 Grant Street, Pittsburgh, PA 15219. 412-350-3256.

- **No-Mon-Nee Agricultural Partners.** 2005. Analyze the validity of an equalization study.

Paul A. or Mark A. Boivin, partners, 6286 Goodrich Cor Rd. Addison, VT 05491-9920. 802-475-2494.

- **Orange County (Orlando), Florida.** 2005. Develop a pilot residential model and conduct CAMA modeling workshop.

Mr. Manish Bhatt, IT Director, Office of the Property Appraiser, 200 S. Orange Street, Orlando, FL 32801. Telephone: 407-836-5021.

- **City of Superior, Wisconsin.** 2005. Develop vacant and improved residential models and interface with CAMA system.

Mr. Brad Theien, City Assessor, 1316 N. 14th Street, Superior, WI 54880. Telephone: 715-395-7221.

- **Village League to Save Incline Assets.** 2005. Provide advice in administrative proceedings concerning the methods used to value land in Incline Village (Lake Tahoe), Nevada.

Mr. Todd A. Lowe, 77 Shoreline Circle, Incline Village, Nevada 89451; telephone: 775 831 0430.

- **Pierce Atwood LLP.** 2005. Provide advice regarding methods used to value land near the Atlantic Ocean in Yarmouth, Maine.

Mr. Michael S. Wilson, Pierce Atwood LLP, One Monument Square, Portland, Maine 04101; telephone: 207 791 1150

- **Fulton County, Georgia, Board of Assessors.** 2006 to present. Analysis of Fulton County Board of Assessors property tax system and mentoring in mass appraisal modeling.

Mr. Burt Manning, Chief Appraiser, Fulton County Board of Assessors, Fulton County Government Center, 141 Pryor Street, S.W., Suite 2052, Atlanta, Georgia 30303; telephone: 404 730 6434.

- **Hamilton County, Indiana.** 2006. Assist county assessor with a ratio study analysis of success of application of trending factors.

Ms Debbie Folkerts, County Assessor, Hamilton County, 33 North 9th Street, Noblesville, Indiana 46060; telephone: (317) 776-9668

- **West End Neighborhood Taxpayers (WENT).** 2006- Help a taxpayers group address inter-neighborhood assessment inequities.

Ms Hala Makowska, 23 Allapartus Road, Ossining, New York 10562; telephone: 914 432 8868

- **Baker & Daniels LLP.** 2006- Assist in an appeal involving a discriminatory assessment of a shopping center.

Mr. Stephen Paul, Attorney at Law, Baker & Daniels, LLP, 300 North Meridian Street, Suite 2700, Indianapolis, Indiana 46204; telephone: 317 237 1174.

- **Coalition for Excellence in Schools.** 2006. Expert witness assistance with ratio studies and equalization funding.

Audrey McIntosh, Attorney at Law, 612 East Capitol Avenue, Jefferson City, MO 65102. Tepephone: 573 635 7838.

- **Saskatchewan Assessment Management Agency.** 2006-2007. Provide assistance with modeling smaller municipalities and assessment quality control.

Mr. Brad Korbo, Saskatchewan Assessment Management Agency, 200-2201 11th Avenue, Regina, Saskatchewan, Canada S4P 0J8. Telephone: 306 924 8070

- **Neill, Terrill & Embree, L C.** 2006-present. Commercial sales ratio study and related assistance.

Mr. Wayne Tenenbaum, 4707 W. 135th Street, Suite 240, Leawood, KS 66224; telephone: 913 814 8900.

- **International Land Systems, Inc.** 2006-2007. Assess the property tax system in the Commonwealth of the Bahamas and prepare a report on land policy and administration issues.

Mr. Peter Rabley, President, International Land Systems, Inc., 8401 Colesville Road, Suite 630, Silver Spring, Maryland 20910-3312; telephone: 1 301 587 7531. Jeffrey Euwema, Chief of Party; telephone: 242 466 3476.

- **City of Virginia Beach, Virginia.** 2007 - Review of commercial and residential reassessment processes.

Mr. J.D. Banagan, Real Estate Assessor, City of Virginia Beach, 2424 Courthouse Drive, Municipal Center, Building 18, Virginia Beach, Virginia 23456; telephone: 757-385-4601.

- **Land Registry of Iceland.** 2007-present. Assistance with revaluation planning and modeling strategies.

Mr. Örn Ingvarsson. Director of Valuation and Economics, Lands Registry of Iceland, Borgartúni 21, 105 Reykjavík, Iceland. Telephone: 354 515 5310.